



Along the Wisconsin River

Seminar documents are located at:
http://sfs.dpi.wi.gov/gettingitright_2015.html

GETTING IT RIGHT:

***FROM THE BUDGET TO
THE LEVY
...AND BEYOND...***

OCTOBER 22 & 23, 2015

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School Financial Services, DPI

Today's Goal

For you to be able to:

- ✓ Understand and accurately prepare your district's Revenue Limit
- ✓ Determine your final Fall, 2015 levy
- ✓ Finalize your 2015-16 budget
- ✓ Complete your PI-401 (tax documents)
- ✓ Learn a few other things about school finance

Agenda

- ✓ Introduction/Preparation/Handouts
- ✓ Membership
- ✓ Revenue Limit - Lines 1-7 (Steps 1 & 2)
- ✓ Work Break
- ✓ Revenue Limit - Lines 8-19 (Steps 3 & 4)
- ✓ Work Break
- ✓ Lunch
- ✓ Levy Process
- ✓ Consequences of Underlevying, Equalization Aid & Other Odds and Ends

Handouts

- ✓ District-Specific 2014-15 Revenue Limit Worksheet
- ✓ District-Specific 2015-16 Revenue Limit Worksheet
- ✓ Blank Tax Levy Worksheet
- ✓ Sample 2015-16 Preliminary Budget
- ✓ District-Specific Aid Formula Components Longitudinal

DPI Finance Team...How Can We Help You?

The budget and most finance-related processes rely a great deal on the exchange of information between the district and the Department of Public Instruction (DPI) throughout the year.

The School Finance Team at DPI provides an extensive finance website, resource materials, and phone consultation to assist districts.



- Information
- Data
- Support



DPI Finance Team...How We Can Help You

- ✓ Become familiar with our website at:

<http://www.dpi.wi.gov/sfs/index.html>

- ✓ Don't hesitate to call or e-mail one of us for answers or guidance!
- ✓ Provide information via our listserv
(we recommend you subscribe - see information under "Mailings/List Serve" on the green scan bar on our website)



Budgeting Cycle

The school district budget development process is cyclical in nature and builds upon itself from year to year.

- ✓ Learn from the past
 - ✓ Review today
 - ✓ Forecast the future

Hint: Keep copious notes your 1st year!

Budget/Revenue Limit Roadmap

(January)
Revenue Limit Calculation

Summer Count,
3rd Friday Sept Count,
Oct 1 Tax Values,
October 15 Aid Cert.

Preliminary
Budget?

Annual
Meeting?

Budget Planning Papers
(basis for full budget)

Original
Budget

Certify Levies via
PI-401 (in portal)
Late Oct

PI-401			
Account	Description	Rev Limit Worksheet Line	Amount
10R-000000-211	General Fund Operating Levy	Line 18	2,606,848.00
38R-000000-211	Non-Referendum Debt Levy	Line 14B	59,569.00
41R-000000-211	Capital Expansion Fund Levy	Line 14C	0.00
Total Revenue Limit Levies:			2,666,417.00
10R-000000-212	Property Tax Chargebacks	Line 15C	0.00
38R-000000-211	Referendum Approved Debt Levy	Line 15A	1,433,600.00
80R-000000-211	Community Service Fund Operating Levy	Line 15B	0.00
Total Certified Tax Levies:			4,100,017.00

Send tax bills.
PI-1508
Early Nov

Budget Adjustments to BOE
Budget Report PI-1504 (Early Dec)

MEMBERSHIP

(Kid count drives the Revenue Limit.
It's that important.)

Let's Talk a Bit About Membership...

Membership is used in both the Revenue Limit and Equalization Aid computations.

3 Questions for Guidance

- ✓ Who can you count for membership?
- ✓ Who is a resident?
- ✓ Who is incurring the cost for the education?

Membership

Who can you count for membership?

Generally, residents for which you are financially responsible - i.e. you are incurring the cost for the student's education.

- Start with who is in your seats on the count date.
- Subtract non-residents being educated in your seats.
- Subtract residents that may not be counted for aid purposes.
- Add residents who are elsewhere (and for which you are financially responsible).
- Watch for the “before and after” rule:
 - ✓ (Count the student if he/she was present for instruction during the school year, at least one day before the count date and at least one day after, and didn't change residency during the period of absence.)

Membership

Who is a Resident?

Not defined by statute. Residency is determined by the local district. (Look at your BOE policy.)

- 1.) Is the child living in the district with his/her parents?
- 2.) What about other situations?
 - there is case law - i.e. - Thayer Ruling

A minor may have, for school purposes, a residence other than that of his parents. In this specific case, the school district was incidental to the child's reason for living in the district.

Use common sense...WHY are they there?
Communicate with other district.

Membership

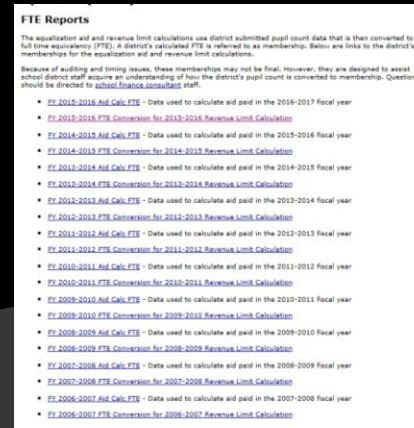
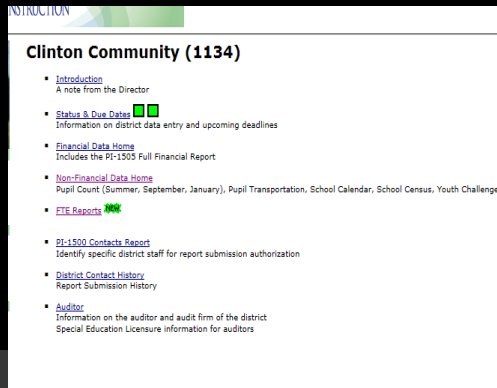
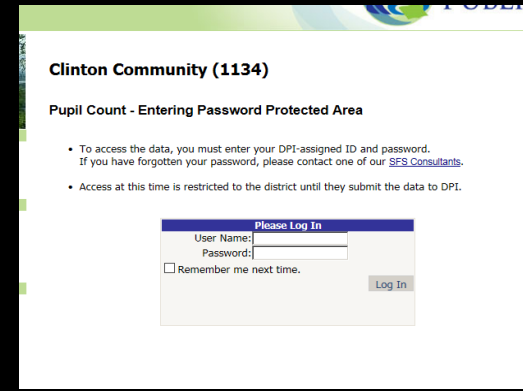
Who is incurring the cost for the education?

- ✓ Pupil is in your seats, taught by your teachers.
- ✓ Full-time resident pupils in attendance elsewhere, but your district is paying for their education.
 - Open Enrollment (your residents going elsewhere)
 - Tuition Agreements
 - CESA Programs
 - Tuition Waivers (Be careful with this one. These situations involve kids moving out/in of a district mid-year. Sometimes, you still can count a kid in the year that they have moved out of your district....and, sometimes you can't count a new kid that has recently moved into your district. Please call us if you have a student in this situation.)


SAFR Membership Reports


Found on the SFS website at:

SFS Homepage>School Finance Reporting Portal>Log In>District Home>FTE Reports



September 2015 and Summer 2015 Membership SAFR Membership Report





Go To


- [District Home](#)
- [Financial Data](#)
- [Non-Financial Data](#)
- [Change District](#)

People




- [PI-1500 Contacts](#)
- [Contact History](#)
- [Auditor](#)
- [SFS Consultants](#)
- [Program Contacts](#)

Related Links

- [SPED Licensure](#)
- [All-District Reports](#)
- [Activity Reports](#)
- [SFS Data Warehouse](#)



Clinton Community (1134)

- [Introduction](#)
A note from the Director
- [Status & Due Dates](#)  
Information on district data entry and upcoming deadlines
- [Financial Data Home](#)
Includes the PI-1505 Full Financial Report
- [Non-Financial Data Home](#)
Pupil Count (Summer, September, January), Pupil Transportation, School Calendar, School Census
- [FTE Reports](#) 
- [PI-1500 Contacts Report](#)
Identify specific district staff for report submission authorization
- [District Contact History](#)
Report Submission History
- [Auditor](#)
Information on the auditor and audit firm of the district
Special Education Licensure information for auditors

September 2015 and Summer 2015 Membership

INSTRUCTION

Clinton Community (1134)

Non-Financial Data Home

Non-financial data, such as **headcounts** or the **number of students**, are collected in the following categories:

- [Pupil Count - Summer](#) (PI-1804 / PI-1805)
- [Pupil Count - September](#) (PI-1563)
- [Pupil Count - January](#) (PI-1563)
- [Youth Challenge Academy - September](#) (PI-1563-YCA)
- [Youth Challenge Academy - January](#) (PI-1563-YCA)
- [Youth Challenge Academy \(to FY05-06\)](#) (PI-1563-YCA)
- [Pupil Transportation](#) (PI-1547)
- [Pupil Transportation - Summer](#) (PI-1547-SS)
- [School Calendar](#) (PI-1505-Calendar)
- [School Census](#) (PI-1505-Census)

Straight Pupil Count (NOT used for much!)

Need to convert to FTE!

Clinton Community (1134)

FY 2015-2016 Pupil Count - September

Summary of All Steps

**Numbers need
to be converted
into an FTE!**

Final Summary					
Category	Step 1: Starting Count	Step 2: Less Non-Resident Reductions	Step 3: Less Resident Reductions	Step 4: Plus Resident Additions	Total
Preschool Special Education	1	0	0	0	1
4 YK - 437 Hours	0	0	0	0	0
4 YK - 524.5 Hours	56	7	0	4	53
5 YK - Half Day	0	0	0	0	0
5 YK - 3 Full Days	0	0	0	0	0
5 YK - 4 Full Days	0	0	0	0	0
5 YK - 5 Full Days	71	13	0	1	59
5 YK - Blended	0	0	0	0	0
Grades 1 - 12	1,028	113	0	51	966
Totals:	1,156	133	0	56	1,079



SAFR/Non-Financial Data Home/
Membership Report/Final Summary

Revenue Limit Membership

SAFR Membership Report

STROCTION

Clinton Community (1134)

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- [Financial Data Home](#)
Includes the PI-1505 Full Financial Report
- [Non-Financial Data Home](#)
Pupil Count (Summer, September, January), Pupil Transportation, School Calendar, School Census, Youth Challenge Academy
- [FTE Reports](#) **NEW**
- [PI-1500 Contacts Report](#)
Identify specific district staff for report submission authorization
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Information on the auditor and audit firm of the district
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Pupil FTE Conversion

(used in the Revenue Limit!)

Summer of 2015

Summer of 2015 Resident FTE	24
-----------------------------	----

September of 2015

Student Category	Resident Student Count	FTE Factor	Prorated Student Count	Sum, & Round Within Age	Totals
Preschool Special Education	1.00	0.50	0.50	1	
4 YK - 437 hours	0.00	0.50	0.00		
4 YK - 524.5 hours	53.00	0.60	31.80	32	
5 YK - half day	0.00	0.50	0.00		
5 YK - 3 full days	0.00	0.60	0.00		
5 YK - 4 full days	0.00	0.80	0.00		
5 YK - 5 full days	59.00	1.00	59.00		
5 YK - blended	0.00	0.00	0.00	59	
Grades 1-12	966.00	1.00	966.00	966	
September of 2015 Total Resident FTE				1,058	1,058

[Go to Top](#)

SAFR/FTE Reports/ FY 2015-16 FTE Conversion for
Revenue Limit Calculation
(includes Challenge Academy students)

FTE Membership

- ✓ Both the Summer School FTE Membership and the 3rd Friday in September Pupil Count (PI-1563) are used in the Revenue Limit computation.
- ✓ Remember: Where the student is educated is not necessarily important. Who is paying for the education is the critical detail.

Pupil Count Resources

<http://www.dpi.wi.gov/sfs/membrpt2.html>

The web address for everything “Membership.”

- ✓ General Count Instructions for the PI-1563 Workbook
- ✓ PI-1563 Pupil Count Workbook Form for Draft Use

<http://sfs.dpi.wi.gov/files/sfs/xls/membcalc.xls>

Excel File: “Converting Count to FTE”

Enrollment Projections

Enrollment drives everything!

Find a reliable method to project your district's enrollment. There are many smaller companies that (for a reasonable fee of \$160-\$185) will do 5 years of projections.

You'll need estimates of the upcoming Summer and 3rd Friday in September before you begin next year's budget development process.

REVENUE LIMITS

Revenue Limits

Limitation imposed by State Law in the Fall of 1993 on the revenues that public school districts in Wisconsin can raise from local Property Taxes* & State General Aid.

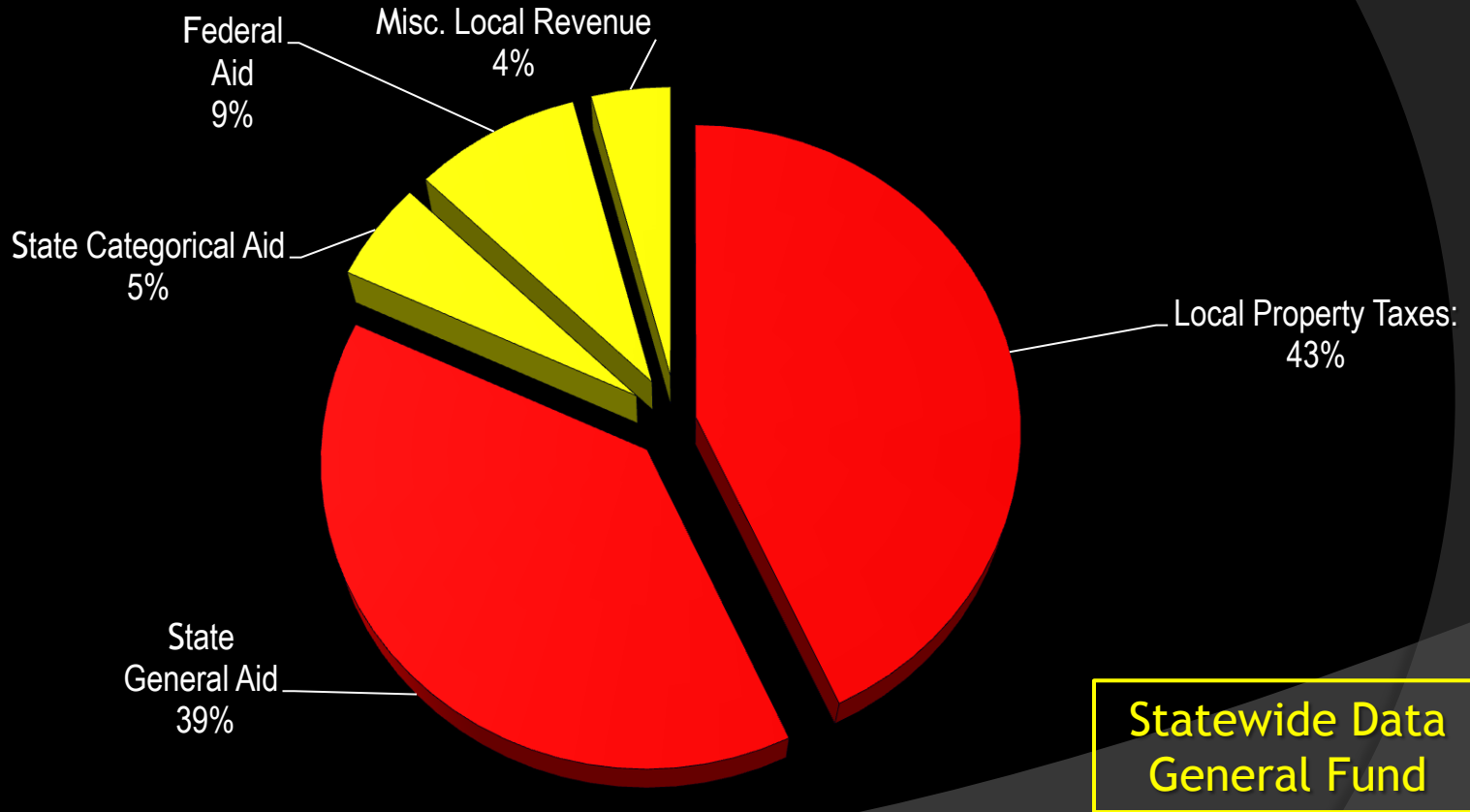
.....each district has their own computation.....

.....not an expenditure control.....

A district's Revenue Limit will determine approximately 85-95% of a school district's General Fund Revenue Budget.

* General Fund (10), Non-Referendum Debt Service (38), Capital Projects Funds (41)

Controlled Revenue Under the Limits



Non-Revenue-Limit Revenues & Expenditures

WUFAR

?

State
Categorical
Aid

?

State & Federal
Grants

?

Summer School
Budget

SAMPLE WISCONSIN SCHOOL DISTRICT 2015-16 PRELIMINARY BUDGET PROJECTIONS

General Fund (10)			
Revenue		Expenditure	
Fund 10 Property Tax	\$2,452,224	Salaries/Benefits-Teachers	\$5,249,645
Fund 10 Property Tax Chargeback	0	Cashier Salaries	175,000
Mobile Home Fees	4,000	Adviser Salaries	16,000
Supply Revenue	3,100	Salaries/Benefits-Support Staff	1,642,557
Administration (Athletic, Arts)	22,000	Salaries/Benefits-Administration	745,733
Investment Earnings	55,000	Teacher Extra Time - Workshops, IEPs	45,000
Bank Rental Fees	30,000	Substitutor (Teachers+Support Staff)	160,000
Athletic User Fees	19,000	Required Retiree Health Insurance	249,646
Field Trips	10,000	Required Retiree HRA	45,000
Parking Fees	7,000	Required Current Employee HRA	144,760
Building Rental	5,000	Summer School Budget	75,000
Summer School Fees	3,800	Non-Personnel Budget	
Student Fees	1,200	Principal/Building Budget	211,043
Open Enrollment Revenue	950,000	CESA Contract - Fund 10-Related	7,755
State Categorical Aid		Utilities (Heat, Water, Sewer, Electricity)	420,800
Billboard Aid	2,500	Operation/Maintenance	102,950
Transportation Aid	34,000	District-Wide Building	243,678
Common School (Library) Aid	28,000	District-Wide Grounds	17,900
Per-Pupil Adjustment Aid (\$150 x Line 6 RL)	162,000	Transportation	201,175
State General Aid		Property/Liability Insurance	141,000
Equalization Aid	7,495,042	Phone Expenses/Copier Maintenance	32,900
High Poverty Aid	12,000	Technology	132,900
Computer Aid	3,024	Library	45,000
Light Grey Revenue Box - Revenue Limit controlled revenue		Athletic	77,735
P-Year Refunder (e-Rate, Worker's Comp, Dividend, etc)	45,000	Curriculum + PLTW Budget	167,500
Misc	1,000	Gifts of Talent	4,900
		Youth Challenge/Alt. School Seat	40,000
		Youth Options	32,000
		Other Budgets (e.g., Office, BGE, DW Contracts, Local)	87,000
		Open Enrollment Expense	224,000
State & Federal Grants		Dark Grey Expenditure Box - Salary/Benefit Budget	
Federal Title I (12-13 \$130K)	125,000	Federal Title I-A Salaries/Benefits	120,643
Federal Title II-A (12-13 \$24K)	25,000	Federal Title I-B Supplier	4,302
Federal Title III-A (12-13 \$8K)	6,000	Federal Title II-A Expense (Staff Development)	25,000
Federal Perkins (12-13 \$7K)	6,100	Federal Title III-A Expense (ELL Supplier)	6,000
		Federal Perkins Expense	6,100
Special Education Fund (27)			
Revenue		Expenditure	
State Categorical Special Education Aid	415,000	Salaries/Benefits-Teachers+Admin	\$938,415
Medicaid Reimbursement	45,000	Salaries/Benefits-Support Staff	341,557
Open Enrollment SE Revenue	1,500	Salaries/Benefits-Nurse/Therapist	45,560
		Teacher Extra Time - Workshops, IEPs	3,500
		Substitutor (Teachers+Support Staff)	40,000
		SE Current Employee HRA	25,000
		SE Retiree Health Insurance	51,228
		SE Retiree HRA	9,000
		SE Non-Sal Trans, Medicaid Processing Exp, 1 Alt. School Se	27,854
		Open Enrollment SE Expense	15,000
		CESA Contract - Fund 27-Related	30,000
		SE Tuition Expense	135,000
Federal Grants			
IDEA Pre-school (12-13 \$7,848)	7,500	IDEA Pre-school	7,500
IDEA Flaw-Through (12-13 \$224K)	205,153	IDEA Flaw-Through Salaries/Benefits	115,640
		IDEA Flaw-Through Supplier	89,463
	12,894,147		13,001,749
		Difference:	-107,602

Personnel
Costing

?

Utilities &
Other
Expenses

Individual
Building
Budgets

?

Not an Exhaustive List!

Check with your

Bookkeeper/Business Manager

Revenue Limits

- ✓ The Revenue Limit controls the following revenues:
 - General Aid - Equalization Aid (for most districts), Chapter 220 Programs, and Special Adjustment Aids
 - Computer Aid
 - General Fund (Fund 10), Non-Referendum Debt (Fund 38) & Capital Projects (Fund 41) Levies
- ✓ The Revenue Limit does not control the following revenues:
 - School Fees
 - Categorical Aids (Library, Transportation, Sparsity, SAGE, etc.)
 - State and Federal Grants
 - Gate Receipts
 - Donations
 - Referendum-Approved Debt (Fund 39)
& Community Service Fund (Fund 80) Levies

Revenue Limit Computation

- ✓ Each new-year Revenue Limit computation builds on the previous-year's fiscal activity.
- ✓ Incorporates what your student counts are doing.
- ✓ Gives you the total resources you can collect from the tax levy and state funding.
- ✓ Will need this for budgeting purposes.
- ✓ Will need to start estimating revenue limit revenues early and often throughout the budget process.

Revenue Limit Important Data Pieces

Membership
(Counting
Students)

Recurring
Exemptions
(???)

Non-
Recurring
Exemptions
(???)

Equalization
Aid
(Oct 15)

High Poverty
Aid

Debt Levies

Property
Values
(Oct 1)

Other Levies

Chargeback
Levy

DISTRICT:		2014-2015 Revenue Limit Worksheet	
Line 1 Amount May Not Exceed Line 9 minus Line 7B of Final 13-14 Revenue Limit		1. 2013-14 Base Revenue (Funds 10, 38, 41)	(from left) 0
2013-14 General Aid Certification (13-14 Line 12A, src 621)		2. Base Sept Membership Avg (11+ 4ss, 12+ 4ss, 13+ 4ss/3)	(from left) 0
2013-14 Computer Aid Received (13-14 Line 17, Src 691)		3. 2013-14 Base Revenue Per Member (Ln 1 / Ln2)	(with cents) #DIV/0!
2013-14 Hi Poy Aid (13-14 Line 12B, src 626)		4. 2014-15 Per Member Change (A+B)	75.00 #DIV/0!
2013-14 Fnd 10 Levy Cert (13-14 Line 18, levy 10 Src 211)		A. Allowed Per Pupil Change (+575.00/Member)	#DIV/0!
2013-14 Fnd 38 Levy Cert (13-14 Line 14B, levy 38 Src 210)		B. Low Rev Incr ((8,100 - (3 + 44))4C) Not < 0	#DIV/0!
2013-14 Fnd 41 Levy Cert (13-14 Line 14C, levy 41 Src 210)		C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	#DIV/0!
2013-14 Aid Penalty for Over Levy (13-14 FINAL Rev Limit Worksheet)		5. 2014-15 Maximum Revenue / Memb (Ln 3 + Ln 4)	(from left) 0
2013-14 Penalty for Unspent Energy Exemption (13-14 FINAL Rev Limit Worksheet)		6. Current Membership Avg (12+ 4ss, 13+ 4ss, 14+ 4ss/3)	(rounded) #DIV/0!
NET 2013-14 Base Revenue (Line 1)		7. 2014-15 Rev Limit, No Exemptions (Ln 7 + Ln 7B)	#DIV/0!
		A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	#DIV/0!
		B. Hold Harm Non-Recurr Exemption	(rounded) 0
		8. Total 2014-15 Recurring Exemptions (A+B+C+D+E)	0
		A. Prior Year Carryover	
		B. Transfer of Service (if negative, include sign)	
		C. Transfer of Territory (if negative, include sign)	
		D. Federal Impact Aid Loss (2012-13 to 2013-14)	
		E. Recurring Referenda to Exceed (if 2014-15 is first year)	
		9. 2014-15 Limit with Recurring Exemptions (Ln 7 + Ln 8)	#DIV/0!
		10. Total 2014-15 Non-Recurring Exemptions (A+B+C+D+E)	0
		A. Non-Recurring Referenda to Exceed 2014-15 Limit	
		B. Declining Enrollment Exemption for 2014-15 (from left)	
		C. Energy Efficiency Exemption for 2014-15	0
		D. Adjustment for Refunded or Rescinded Taxes, 2014-15	
		E. Prior Year Open Enrollment (uncounted pupil(s))	
		11. 2014-15 Revenue Limit With All Exemptions (Ln 9 + Ln 10)	#DIV/0!
		12. Est. Total Aid to be Used in Computation (12A + 12B)	0
		A. District-Estimated 2014-15 General Aid	
		B. State Aid to High Poverty Districts (not all dists)	
		DISTRICT WILL NEED TO ESTIMATE AN AID AMOUNT FOR THE OCT 15, 2014 AID CERT	
		13. Allowable Limited Revenue: (Line 11 - Line 12)	#DIV/0!
		(10, 38, 41 Levies + Src 691, Src 691 is DOR Computer Aid.)	#DIV/0!
		14. Total Limited Revenue To Be Used (A+B+C)	Not = line 13 0
		Entries Required Below: Amts Needed by Purpose and Fund:	
		A. Gen Operations: Fnd 10 including Src 211 & Src 691	(Proposed Fnd 10) (to Budget Rpt)
		B. Non-Referendum Debt (inside limit): Fnd 38 Src 210	(to Budget Rpt)
		C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 210	
		15. Total Revenue from Other Levies (A+B+C+D)	Entry Required (to Budget Rpt)
		A. Referendum Approved Debt (Non Fund 38 Debt-Src 210)	(to Budget Rpt)
		B. Community Services (Fnd 80 Src 210)	(to Budget Rpt)
		C. Prior Year Levy Chargeback (Src 212)	
		D. Other Levy Revenue - Milwaukee & Kenosha Only	
		16. Total Levy - Src 691, "Proposed Levy" (Ln 14 + Ln 15)	
		17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	
		18. Fnd 10 Src 211 (Ln 14A, Ln 17), 2014-15 Budget	
		Line 18 (not 14A) is the Fund 10 Levy certified by the Board.	
		19. Total Fall, 2015 All Fund Tax Levy (14B + 14C + 15 + 18)	
		Line 19 is the total levy to be apportioned in the PI-401.	Levy Rate =
		20. Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)	
		Districts are responsible for the integrity of the revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.	

Revenue Limits

We'll walk through a SAMPLE 2015-16 revenue limit calculation worksheet, explaining line-by-line and giving you some time to work on your district's numbers....

....please ask questions as we go.



Revenue Limit

- *Step 1:* Build the Base Revenue Per Member. (Worksheet lines 1-3)
- *Step 2:* Calculate a New Revenue Per Member. (prior to exemptions) (Worksheet lines 4-7)
- *Step 3:* Determine Allowable Exemptions. (Worksheet lines 8-11)

A 4-Step Process

Revenue Limit

- *Step 4:* Determine Levy and Computer Aid Amounts.

Controlled Amounts

Levies for Funds 10, 38, 41 &
DOR Computer Aid (an offset to Fund 10 levy)
(Worksheet lines 12-14, 17 & 18)

Non-Controlled Amounts

Levies for Funds 39 & 80
and Prior-Year Chargeback
(Worksheet line 15)

Revenue Limit Worksheet

CELL COLOR KEY:

Auto-Calc

DPI Data

District Enters

(Located in at the bottom of the left page)

- ✓ **Green** cells are formula cells and will auto calculate the amount for that cell based on the values entered in other cells.
- ✓ **Yellow** cells pull data on file with DPI and loaded on the “Data” tab of the worksheet.
- ✓ **Pink** cells require district entry.
 - Note: some of the pink cells will become yellow cells as additional data become available.

Step 1: Build the Base Revenue Line 1

2014-2015 Revenue Limit Worksheet		
1. 2013-14 Base Revenue		10,569,954
2. Base Sept Membership Avg (11+.4ss, 12+.4ss, 13+.4ss/3)	(from left)	1,081
3. 2013-14 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,777.94
4. 2014-15 Per Member Change (A+B)		75.00
5. A. Allowed Per Pupil Change (+\$0.00/Member)	75.00	
6. B. Low Rev Incr ((9,100 - (3 + 4A))-4C) Not < 0	0	
7. C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
8. 2014-15 Maximum Revenue / Memb (Ln 3 + Ln 4)		9,852.94
9. Current Membership Avg (12+.4ss, 13+.4ss, 14+.4ss/3)	(from left)	1,081
10. 2014-15 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	10,651,028
11. A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		10,651,028
12. B. Hold Harm Non-Recurr Exemption	0	
13. Total Recurring Exemptions (A+B+C+D+E)	(rounded)	0
14. A. Prior Year Carryover	0	
15. B. Transfer of Service (if negative, include sign)	0	
16. C. Transfer of Territory (if negative, include sign)	0	
17. D. Federal Impact Aid Loss (2012-13 to 2013-14)	0	
18. E. Recurring Referenda to Exceed (If 2014-15 is first year)	0	
19. 2014-15 Limit with Recurring Exemptions (Ln 7 + Ln 8)		10,651,028
20. Total 2014-15 Non-Recurring Exemptions (A+B+C+D+E)		4,432
21. A. Non-Recurring Referenda to Exceed 2014-15 Limit	0	
22. B. Declining Enrollment Exemption for 2014-15 (from left)	0	
23. C. Energy Efficiency Exemption for 2014-15	0	
24. D. Adjustment for Refunded or Rescinded Taxes for 2014-15	0	
25. E. Prior Year Open Enrollment (uncounted pupils)	4,432	
26. 2014-15 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		10,655,600
27. Total Aid to be Used in Computation (12A + 12B)		7,395,042
28. A. 2014-15 October 15 Certification of General Aid		7,395,042
29. B. State Aid to High Poverty Districts (not all dists)		0
REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE LEVY.		
30. Allowable Limited Revenue: (Line 11 - Line 12)		3,260,418
31. (10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)		
32. Total Limited Revenue To Be Used (A+B+C)	Not > line 13	3,260,418
Entries Required Below: Amnts Needed by Purpose and Fund:		
33. A. Gen Operations: Fnd 10 including Src 211 & Src 691	3,145,683	(Proposed Fund 10)
34. B. Non-Referendum Debt (inside limit) Fnd 38 Src 210	114,735	(to Budget Rpt)
35. C. Capital Exp. Annual Meeting Approved: Fnd 41 Src 210	0	(to Budget Rpt)
36. Total Revenue from Other Levies	(A+B+C+D):	1,809,000
37. A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)	1,801,000	
38. B. Community Services (Fnd 80 Src 210)	8,000	(to Budget Rpt)
39. C. Prior Year Levy Chargeback (Src 212)	0	(to Budget Rpt)
40. D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
41. Total Levy + Src 691 "Proposed Levy" (Ln 14 + Ln 15)	3,257,403	5,068,418
42. 17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	(to Budget Rpt)	3,015
43. 18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2014-15 Budget		3,142,668
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		
44. 19. Total Fall, 2014 All Fund Tax Levy (14B + 14C + 15 + 18)		5,066,403
Line 19 is the total levy to be apportioned in the PI-40		
45. Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)	Levy Rate =	0.01224464
		1,915,735

uation. Data appearing here reflects information submitted to DPI and is unaudited.

DISTRICT:

Clinton Community

1134

DATA AS OF 10/19/2015 10:15 AM

Line 1 Amount May Not Exceed Line 11 minus Line 7B of Final 14-15 Revenue Limit

2014-15 General Aid Certification (14-15 Line 12A, src 621)	+	7,395,042
2014-15 Computer Aid Received (14-15 Line 17, Src 691)	+	3,015
2014-15 Hi Pov Aid (14-15 Line 12B, src 628)	+	0
2014-15 Fnd 10 Levy Cert (14-15 Line 18, Src 211)	+	3,142,668
2014-15 Fnd 38 Levy Cert (14-15 Line 14B, Src 210)	+	114,735
2014-15 Fnd 41 Levy Cert (14-15 Line 14C, Src 210)	+	0
2014-15 Aid Penalty for Over Levy (14-15 FINAL Rev Limit Worksheet)	+	0
2014-15 Total Levy for All Levied Non-Recurring Exemptions	+	4,432
Line 1 NET 2014-15 Base Revenue	=	10,651,028

*For 2014-15 Non-Recurring Exemptions Levy Amount, enter total amount for which district levied: (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Uncounted Open-Enroll. Pupils)

September & Summer TIE Membership Averages

Count Ch. 220 Inter-District Resident Transfer Pupils (75%)

Line 2: Recurring Exemptions (12A + 12B) (14-15 Line 12) 1,081

	2012	2013	2014
Summer fte:	23	25	22
% (40, 40, 40)	9	10	9
Sept fte:	1,077	1,063	1,076
Total fte	1,086	1,073	1,085

Line 10B: Declining Enrollment Exemption 59,118

	2013	2014	2015
Summer fte:	25	22	24
% (40, 40, 40)	10	9	10
Sept fte:	1,063	1,076	1,058
Total fte	1,073	1,085	1,068

Line 16B: Declining Enrollment Exemption

Average FTE Loss (Line 2 - Line 6, if > 0)

X 1.00

X (Line 5: Maximum 2015-2016 Revenue per Memb) =

Non-Recurring Exemption Amount: 59,118

Line 17: State Aid for Exempt Computers =

Line 17 = A X (Line 16 / C) (to 8 decimals)

2,608

(Rounds to Dollar)

2015 Property Values (October 1, 2015 Values from DOR)

A. 2015 Exempt Computer Property Valuation	Required	+	236,500
B. 2015 TIF-Out Tax Apportionment Equalized Valuation		+	421,331,173
C. 2015 TIF-Out Value plus Exempt Computers (A + B)		=	421,567,673

Computer aid replaces a portion of proposed Fund 10 Levy

2015-16 Rev Lim Calc Data

Note the pupil counts.

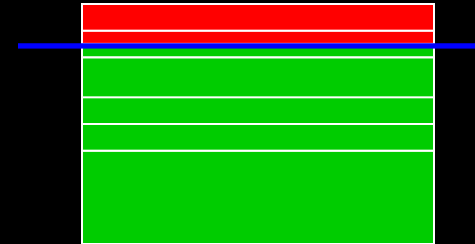
Step 1: Build the Base Revenue Line 1

Prior-Year Data (2014-15)

- + October 15 Aid (Line 12A)
- + Computer Aid Received (Src 691)
- + High Poverty Aid Received (Line 12B)
- + 10R 211 Levy (Line 18)
- + 38R 211 Levy (Line 14B)
- + 41R 211 Levy (Line 14C)
- Levy for Non-Recurring Exemptions
- Revenue Limit Penalty



2015-16 Base



Prior-Year Data (2014-15) is Used to Build the New-Year (2015-16) Base

Step 1: Build the Base Revenue Line 1

DISTRICT:	Clinton Community	▼	1134	▼	
DATA AS OF 10/19/2015 10:15 AM					
Line 1 Amount May Not Exceed Line 11 minus Line 7B of Final 14-15 Revenue Limit					
2014-15 General Aid Certification (14-15 Line 12A, src 621)		+		7,395,042	
2014-15 Computer Aid Received (14-15 Line 17, Src 691)		+		3,015	
2014-15 Hi Pov Aid (14-15 Line 12B, src 628)		+		0	
2014-15 Fnd 10 Levy Cert (14-15 Line 18, Src 211)		+		3,142,668	
2014-15 Fnd 38 Levy Cert (14-15 Line 14B, Src 210)		+		114,735	
2014-15 Fnd 41 Levy Cert (14-15 Line 14C, Src 210)		+		0	
2014-15 Aid Penalty for Over Levy (14-15 FINAL Rev Limit Worksheet)		-		0	
2014-15 Total Levy for All Levied Non-Recurring Exemptions*		-		4,432	
Line 1 NET 2014-15 Base Revenue		=		10,651,028	

Step 1: Build the Base Revenue

Line 2

Open Enroll Pupils

September & Summer FTE Membership Averages				
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%				
Line 2: Base Avg: $(12 + 4ss) + (13 + 4ss) + (14 + 4ss) / 3 =$				1,081
	2012	2013	2014	
Summer fte:	23	25	22	
% (40,40,40)	9	10	9	
Sept fte:	1,077	1,063	1,076	
Total fte	1,086	1,073	1,085	

Add the 3 previous year's FTEs and divide by 3. This shows up in Line 2 on the right hand side of the worksheet.

Step 1: Summary

Lines 1-3

2015-2016 Revenue Limit Worksheet			
1.	2014-15 Base Revenue (Funds 10, 38, 41)	(from left)	10,651,028
2.	Base Sept Membership Avg (12+.4ss, 13+.4ss, 14+.4ss/3)	(from left)	1,081
3.	2014-15 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,852.94

Base Revenue Per Member
(right side of worksheet)

Step 2: Calculate a New Revenue per Member Line 4A

In past years, a per-pupil inflationary adjustment at this point in the computation was related to the change in the March to March CPI-U.

There is no increase on Line 4A for 2015-16.

Step 2: Calculate a New Revenue per Member Lines 4B & C

AFTER Lines 3 and 4A are summed, districts having low revenue (less than \$9,100) are allowed to increase their per-pupil revenue limit amount to reach this specified amount.

***Line 4B**, Low Revenue Increase will automatically pre-fill.
(No one qualifies in 2015-16.)

If your district participates in a CCDEB, please call the Finance Team to discuss **** Line 4C**. (DPI will populate this data field).

Step 2: Calculate a New Revenue per Member Line 5

Line 5 is the sum of Lines 3 and 4 (auto-calculates).

3.	2014-15 Base Revenue Per Member (Ln 1/Ln2)	(with cents)	9,852.94
4.	2015-16 Per Member Change (A+B)		0.00
A.	Allowed Per Pupil Change (15-16 = +\$0.00/Member)	0.00	
B.	Low Rev Incr ((9,100 - (3 + 4A)) - 4C) Not < 0 *	0	
C.	Low Rev Dist in CCDEB (Enter DPI Adjustment) **	0.00	
5.	2015-16 Maximum Revenue / Member (Ln 3 + Ln 4)		9,852.94

Step 2: Calculate a New Revenue per Member Line 6

DISTRICT:	Clinton Community	▼	1134	▼
DATA AS OF 10/19/2015 10:15 AM				
Line 6: Curr Avg: $(13+.4ss)+(14+.4ss)+(15+.4ss) / 3 =$				
	2013	2014	2015	1,075
Summer fte:	25	22	24	
% (40,40,40)	10	9	10	
Sept fte:	1,063	1,076	1,058	
Total fte	1,073	1,085	1,068	

- ✓ Remember to use the most up-to-date numbers you have for the Summer, 2015 and Fall, 2015 **FTEs**.
- ✓ The **date** on the Revenue Limit worksheet is very important (**in Red**). The SFS Team will update on a daily basis from now until November 10, 2015.

Step 2: Calculate a New Revenue per Member Line 7

2015-2016 Revenue Limit Worksheet			
1.	2014-15 Base Revenue (Funds 10, 38, 41)	(from left)	10,651,028

“But Line 7 cannot be less than Line 1.”

Line 7A is Line 5 multiplied by Line 6.

$$\$9,852.94 \times 1,075 = \$10,591,911$$

5.	2015-16 Maximum Revenue / Member (Ln 3 + Ln 4)		9,852.94
6.	Current Membership Avg (13+.4ss, 14+.4ss, 15+.4ss/3)	(from left)	1,075
7.	2015-16 Rev Limit, No Exemptions (Ln 7A + Ln 7B)	(rounded)	10,651,028
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	10,591,911	
B.	Hold Harmless Non-Recurring Exemption	59,117	

Line 7B ensures Line 7 is at least as much as Line 1.

Step 2: Summary

Lines 4-7

2015-2016 Revenue Limit Worksheet			
1.	2014-15 Base Revenue (Funds 10, 38, 41)	(from left)	10,651,028
2.	Base Sept Membership Avg (12+.4ss, 13+.4ss, 14+.4ss/3)	(from left)	1,081
3.	2014-15 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,852.94
4.	2015-16 Per Member Change (A+B)		0.00
A.	Allowed Per Pupil Change (15-16 = +\$0.00/Member)	0.00	
B.	Low Rev Incr ((9,100 - (3 + 4A)) - 4C) Not < 0	0	
C.	Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5.	2015-16 Maximum Revenue / Member (Ln 3 + Ln 4)		9,852.94
6.	Current Membership Avg (13+.4ss, 14+.4ss, 15+.4ss/3)	(from left)	1,075
7.	2015-16 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	10,651,028
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	10,591,911	
B.	Hold Harmless Non-Recurring Exemption	59,117	

WORKING BREAK



Step 3: Determine Allowable Exemptions

Lines 8-11

Exemptions to the Revenue Limit allow districts to levy additional amounts up and above the amount generated by the computation up to this point.

Line 8 tracks Recurring Exemptions.

Line 10 tracks Non-Recurring Exemptions.

It's important to understand the distinction between the two.

Step 3: Determine Allowable Exemptions

Line 8

Recurring Exemptions (Lines 8A-E) are base-building - that is, if the district taxes for any of this additional authority, the levy amount is automatically included in the succeeding year's base.

8.	Total Recurring Exemptions (A+B+C+D+E)	(rounded)	56,375
A.	Prior Year Carryover	0	
B.	Transfer of Service	56,375	
C.	Transfer of Territory/Other Reorg (if negative, include sign)	0	
D.	Federal Impact Aid Loss (2013-14 to 2014-15)	0	
E.	Recurring Referenda to Exceed (If 2015-16 is first year)	0	<<Enter if not pre-filled

Know the Difference !

Recurring Exemptions - Permanently in Your Base

	This Year	Next Year
Line 8	Recurring	Base
	Base	

Step 3: Determine Allowable Exemptions

Line 8

- ✓ Line 8A - **Prior Year Carryover** - unused levy authority from prior year allowed to be used in current year. (DPI provides)
- ✓ Line 8B - **Transfer of Service** - a school district which assumes responsibility for a program or service from another governmental unit may request and be granted an exemption to the district revenue limit equal to the increased cost due to that program or service. (special education or ESL services)
- ✓ Line 8E - **Recurring Referenda to Exceed** - referenda amount (normally, if 2015-16 is the first year). Call DPI if you have questions.

Step 3: Determine Allowable Exemptions

Line 10

Non-Recurring Exemptions (Lines 10A-E) are not base-building - that is, if a district taxes for any of these exemptions, the amount is not included in the succeeding year's base.

10.	Total 2015-16 Non-Recurring Exemptions (A+B+C+D+E+F+G+H)	69,370	
A.	Non-Recurring Referenda to Exceed 2015-16 Limit	0	<<Enter if not pre-filled
B.	Declining Enrollment Exemption for 2015-16 (from left)	59,118	
C.	Energy Efficiency Net Exemption for 2015-16 (see pg 2 for detail)	0	<<Enter if not pre-filled
D.	Adjustment for Refunded or Rescinded Taxes for 2015-16	399	
E.	Prior Year Open Enrollment (uncounted pupils)	0	
F.	Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G.	Environmental Remediation Exemption	0	
H.	Adjustment for New Choice Pupils in 2015-16 (FTE x line 5 above)	9,853	<-Do not change!

Know the Difference !

Recurring Exemptions - Permanently in Your Base

	This Year	Next Year
Line 8	Recurring	Base
	Base	

Non-Recurring Exemptions - One Year Only

	This Year	Next Year
Line 10	Non-Recurring	Base
	Base	

Step 3: Determine Allowable Exemptions

Line 10

- ✓ Line 10A - **Non-Recurring Referenda** - district has a successful referenda. Use the amount for 15-16.
- ✓ Line 10B - **Declining Enrollment**

Left side

September & Summer FTE Membership Averages			
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.			
Line 2: Base Avg: (12+.4ss)+(13+.4ss)+(14+.4ss) / 3 =			1,081
	2012	2013	2014
Summer fte:	23	25	22
% (40,40,40)	9	10	9
Sept fte:	1,077	1,063	1,076
Total fte	1,086	1,073	1,085
Line 6: Curr Avg: (13+.4ss)+(14+.4ss)+(15+.4ss) / 3 =			1,075
	2013	2014	2015
Summer fte:	25	22	24
% (40,40,40)	10	9	10
Sept fte:	1,063	1,076	1,058
Total fte	1,073	1,085	1,068
Line 10B: Declining Enrollment Exemption =			59,118
Average FTE Loss (Line 2 - Line 6, if > 0)			6
X 1.00			6
X (Line 5, Maximum 2015-2016 Revenue per Memb) =			9,852.94
Non-Recurring Exemption Amount:			59,118

Right side

10. Total 2015-16 Non-Recurring Exemptions (A+B+C+D+E+F+G+H)		69,370
A. Non-Recurring Referenda to Exceed 2015-16 Limit	0	<<Enter if not pre-filled
B. Declining Enrollment Exemption for 2015-16 (from left)	59,118	
C. Energy Efficiency Net Exemption for 2015-16 (see pg 2 for detail)	0	<<Enter if not pre-filled
D. Adjustment for Refunded or Rescinded Taxes for 2015-16	393	

Line 10B (right side), Declining Enrollment Exemption, will auto-fill based on the Summer and September membership numbers entered on the left side of the worksheet.

Step 3: Determine Allowable Exemptions

Line 10

✓ Line 10C - **Energy Efficiency** - exemption to fund a project to implement energy efficiency measures or to purchase energy efficiency products. See DPI Rule and info at: http://sfs.dpi.wi.gov/sfs_enrgyrevlim

- The project results in the avoidance of, or reduction in, energy costs or operational costs.
- The project is governed by a performance contract entered into under s. 66.0133.
- The bonds or notes issued to finance the project, if any, are issued for periods not exceeding 20 years. (\$1,000,000 limit on non-referendum approved debt)
- Specifies that if district borrows for an Energy Efficiency project, any “measurable savings” resulting from the project must be used to reduce the district’s debt service for the project.

Multi-year reconciliation is located on page 2 of the worksheet.

Step 3: Determine Allowable Exemptions

Line 10

- ✓ Line 10D - **Adjustment for Rescinded Taxes** - exemption to recover the funds refunded to a taxpayer whose property value had subsequently been reduced by a court action and/or a reviewing authority. DOR provides amounts.
- ✓ Line 10E - **Prior Year Open Enrollment (uncounted pupils)** - exemption to compensate for not counting Open Enrollment pupils from the prior year. OE DPI section provides.
- ✓ Line 10F - **Reduction for Ineligible Fund 80 Expenditures** - http://sfs.dpi.wi.gov/sfs_comm_serv
- ✓ Line 10H - **Adjustment for New Statewide Choice Pupils** - allows a district to levy for the aid deduction related to this new program.

Remember, any unused Non-Recurring authority is not eligible for carryover in the next year
- districts have one, and only one, opportunity to use Non-Recurring exemptions.

Step 3: Determine Allowable Exemptions Lines 8-11

Line 11 is the final “Revenue Limit With All Exemptions” for your district.

This is the total revenue your district can receive from the combination of property tax from Funds 10, 38, and 41, State General Aid (Equalization, Special Adjustment, and Integration Aids), High Poverty Aid, and State Computer Aid.

11.	2015-16 Revenue Limit With All Exemptions (Ln 9 + Ln 10)	10,776,773
-----	--	------------

Revenue Limits & Budget-Building

Watch Change Across Time - Line 11

Year 1

Year 2

Year 3

Total Revenue
Limit with
Exemptions

Total Revenue Limit
with Exemptions

Total Revenue Limit with
Exemptions

Line 11 represents the total amount of resource your district will get from property tax, state general aids, and exempt computer aid. This will equal about 85-95% of general fund revenues.

For budgeting purposes, it's very important to compare your new Line 11 with the previous year's Line 11. Major decreases in Line 11 from year to year can have serious implications for your budget.

Budget Building

2015-2016 Revenue Limit Worksheet			
1.	2014-15 Base Revenue (Funds 10, 38, 41)	(from left)	10,651,028
7.	2015-16 Rev Limit, No Exemptions (Ln 7A + Ln 7B)	(rounded)	10,651,028
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		10,531,311
B.	Hold Harmless Non-Recurring Exemption		59,117
8.	Total Recurring Exemptions (A+B+C+D+E)	(rounded)	56,375
A.	Prior Year Carryover		0
B.	Transfer of Service		56,375
C.	Transfer of Territory/Other Reorg. (if negative, include sign)		0
D.	Federal Impact Aid Loss (2013-14 to 2014-15)		0
E.	Recurring Referenda to Exceed (If 2015-16 is first year)	<<Enter if not pre-filled	0
9.	2015-16 Limit with Recurring Exemptions (Ln 7 + Ln 8)		10,707,403
10.	Total 2015-16 Non-Recurring Exemptions (A+B+C+D+E+F+G+H)		69,370
A.	Non-Recurring Referenda to Exceed 2015-16 Limit	<<Enter if not pre-filled	0
B.	Declining Enrollment Exemption for 2015-16 (from left)		59,118
C.	Energy Efficiency Net Exemption for 2015-16 (see pg 2 for detail)	<<Enter if not pre-filled	0
D.	Adjustment for Refunded or Rescinded Taxes for 2015-16		393
E.	Prior Year Open Enrollment (uncounted pupils)		0
F.	Reduction for Ineligible Fund 80 Expenditures (enter as negative)		0
G.	Environmental Remediation Exemption		0
H.	Adjustment for New Choice Pupils in 2015-16 (FTE x line 5 above)		9,853
11.	2015-16 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		10,776,773
12.	Total Aids to be Used in Computer (22A + 12B)		7,596,946
A.	2015-16 OCTOBER 15 GENERAL AID CERTIFICATION		7,596,946
B.	State Aid to High Poverty Districts (not all districts)		0
THE OCTOBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE LEVY.			
13.	Allowable Limited Revenue: (Line 11 - Line 12)		3,179,827
(10, 38, 41 Levies + Src 631. Src 631 is DOR Computer Aid.)			
14.	Total Limited Revenue To Be Used (A+B+C)	Not > line 13	3,179,827
Entries Required Below: Amnts Needed by Purpose and Fund:			
A.	Gen Operations: Fnd 10 including Src 211 & Src 631	3,129,827 (Proposed Fund 10)	
B.	Non-Referendum Debt (inside limit) Fnd 38 Src 211	50,000 (to Budget Rpt)	
C.	Capital Exp. Annual Meeting Approved: Fnd 41 Src 211	0 (to Budget Rpt)	
15.	Total Revenue from Other Levies (A+B+C+D)	(A+B+C+D)	1,469,375
A.	Referendum Apprvd Debt (Non Fund 38 Debt-Src 211)	1,467,000	
B.	Community Services (Fnd 80 Src 211)	0 (to Budget Rpt)	
C.	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	2,375 (to Budget Rpt)	
D.	Other Levy Revenue - Milwaukee & Kenosha Only	0 (to Budget Rpt)	
16.	Total Levy + Src 631 "Proposed Levy" (Ln 14 + Ln 15)	3,177,219	4,649,202
17.	Est Src 631 (Comp Aid) Based on Ln 16 & Values Entered	(to Budget Rpt)	2,608
18.	Fnd 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget		3,127,219
Line 18 (not NA) is the Fund 10 Levy certified by the Board.			
19.	Total Fall, 2015 All Fund Tax Levy (14B + 14C + 15 + 18)		4,646,594
Line 19 is the total levy to be apportioned in the PI-401			
	Levy Rate =		0.01102837

utation. Data appearing here reflects information submitted to DPI and is unaudited.

SAMPLE WISCONSIN SCHOOL DISTRICT 2015-16 PRELIMINARY BUDGET PROJECTIONS

General Fund (10)			
Revenues		Expenditures	
Fund 10 Property Tax	\$3,127,219	Salaries/Benefits-Teachers	\$5,349,645
Fund 10 Property Tax Chargeback	0	Coaches Salaries	175,000
Mobile Home Fees	4,000	Advisors Salaries	16,000
Supply Resales	3,100	Salaries/Benefits-Support Staff	1,643,553
Admissions (Athletics, Arts)	22,000	Salaries/Benefits-Administration	748,733
Investment Earnings	55,000	Teacher Extra Time - Workshops, IEPs	45,000
Book Rental Fees	30,000	Substitutes (Teachers+Support Staff)	160,000
Athletic User Fees	19,000	Reg Ed Retiree Health Insurance	369,646
Field Trips	10,000	Reg Ed Retiree HRAs	45,000
Parking Fees	7,000	Reg Ed Current Employee HRAs	144,760
Building Rental	5,000	Summer School Budget	75,000
Summer School Fees	3,800	Non-Personnel Budgets	
Student Fines	1,200	Principal Building Budgets	211,066
Open Enrollment Revenue	950,000	CESA Contract - Fund 10-Related	7,755
State Categorical Aid		Utilities (Heat, Water, Sewer, Electricity)	420,800
Bilingual Aid	2,500	Operation/ Maintenance	103,950
Transportation Aid	36,000	District-Wide Buildings	243,675
Common School (Library) Aid	38,000	District-Wide Grounds	17,900
Per-Pupil Adjustment (150 x Line 6 RL)	162,000	Transportation	201,175
State General Aid		Property/Liability Insurance	141,000
High Poverty Aid		Phone Expenses/Copier Maintenance	32,300
Computer Aid	2,608	Technology	132,900
Light Grey Revenue Boxes = Revenue Limit controlled revenues.		Library	48,000
P-Year Refunds (e-Rate, Worker's Comp Dividend, etc...)	45,000	Athletics	77,783
Misc	1,000	Curriculum + PLTW Budget	167,500
		Gifted/Talented	4,900
		Youth Challenge/Alt. School Seat	40,000
		Youth Options	32,000
		Other Budgets (Supt. Office, BOE, DW Contracts, Legal)	87,000
		Open Enrollment Expense	224,000
Dark Grey Expenditure Boxes = Salary/Benefit Budgets			
State Federal Grants			
Federal Title I (12-13 \$130K)	125,000	Federal Title I-A Salaries/Benefits	120,698
Federal Title II-A (12-13 \$26K)	25,000	Federal Title I-A Supplies	4,302
Federal Title III-A (12-13 \$8K)	6,000	Federal Title II-A Expenses (Staff Development)	25,000
Federal Perkins (12-13 \$7K)	6,100	Federal Title III-A Expenses (ELL Supplies)	6,000
		Federal Perkins Expenses	6,100
Special Education Fund (27)			
Revenues		Expenditures	
State Categorical Special Education Aid	453,123	Salaries/Benefits-Teachers+Admin	\$938,416

Budget Planning Papers

Revenue Limit Calculation

Fly-Over Review of Lines 1 - 11

2015-2016 Revenue Limit Worksheet			
1.	2014-15 Base Revenue (Funds 10, 38, 41)	(from left)	10,651,028
2.	Base Sept Membership Avg (12+.4ss, 13+.4ss, 14+.4ss/3)	(from left)	1,081
3.	2014-15 Base Revenue Per Member (Ln 1 / Ln 2)	(with cents)	9,852.94
4.	2015-16 Per Member Change (A+B)		0.00
A.	Allowed Per Pupil Change (15-16 = +\$0.00/Member)	0.00	
B.	Low Rev Incr ((9,100 - (3 + 4A))-4C) Not < 0	0	
C.	Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5.	2015-16 Maximum Revenue / Member (Ln 3 + Ln 4)		9,852.94
6.	Current Membership Avg (13+.4ss, 14+.4ss, 15+.4ss/3)	(from left)	1,075
7.	2015-16 Rev Limit, No Exemptions (Ln 7A + Ln 7B)	(rounded)	10,651,028
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	10,591,911	
B.	Hold Harmless Non-Recurring Exemption	59,117	
8.	Total Recurring Exemptions (A+B+C+D+E)	(rounded)	56,375
A.	Prior Year Carryover	0	
B.	Transfer of Service	56,375	
C.	Transfer of Territory/Other Reorg (if negative, include sign)	0	
D.	Federal Impact Aid Loss (2013-14 to 2014-15)	0	
E.	Recurring Referenda to Exceed (If 2015-16 is first year)	0	<<Enter if not pre-filled
9.	2015-16 Limit with Recurring Exemptions (Ln 7 + Ln 8)		10,707,403
10.	Total 2015-16 Non-Recurring Exemptions (A+B+C+D+E+F+G+H)		69,370
A.	Non-Recurring Referenda to Exceed 2015-16 Limit	0	<<Enter if not pre-filled
B.	Declining Enrollment Exemption for 2015-16 (from left)	59,118	
C.	Energy Efficiency Net Exemption for 2015-16 (see pg 2 for detail)	0	<<Enter if not pre-filled
D.	Adjustment for Refunded or Rescinded Taxes for 2015-16	399	
E.	Prior Year Open Enrollment (uncounted pupils)	0	
F.	Reduction for Ineligible Fund 80 Expend (enter as negative)	0	
G.	Environmental Remediation Exemption	0	
H.	Adjustment for New Choice Pupils in 2015-16 (FTE x line 5 above)	9,853	<-Do not change!
11.	2015-16 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		10,776,773

Step 4: Determine Levy and Computer Aid Amounts

- ✓ Controlled Amounts - Lines 12-14, 17, 18
 - General State Aid (12A)
 - High Poverty Aid (12B)
 - Fund 10, General Fund Levy (18)
 - Fund 38, Non-Referendum Debt Levy (14B)
 - Fund 41, Capital Projects Levy (14C)
 - Computer Aid (17)

- ✓ Non-Controlled Amounts - Line 15
 - Fund 39 [non-Fund 38], Referendum Debt Levy (15A)
 - Fund 80, Community Service Fund (15B)
 - Fund 10, Src 212, Property Tax Chargebacks (15C)

Aid Certification

Line 12

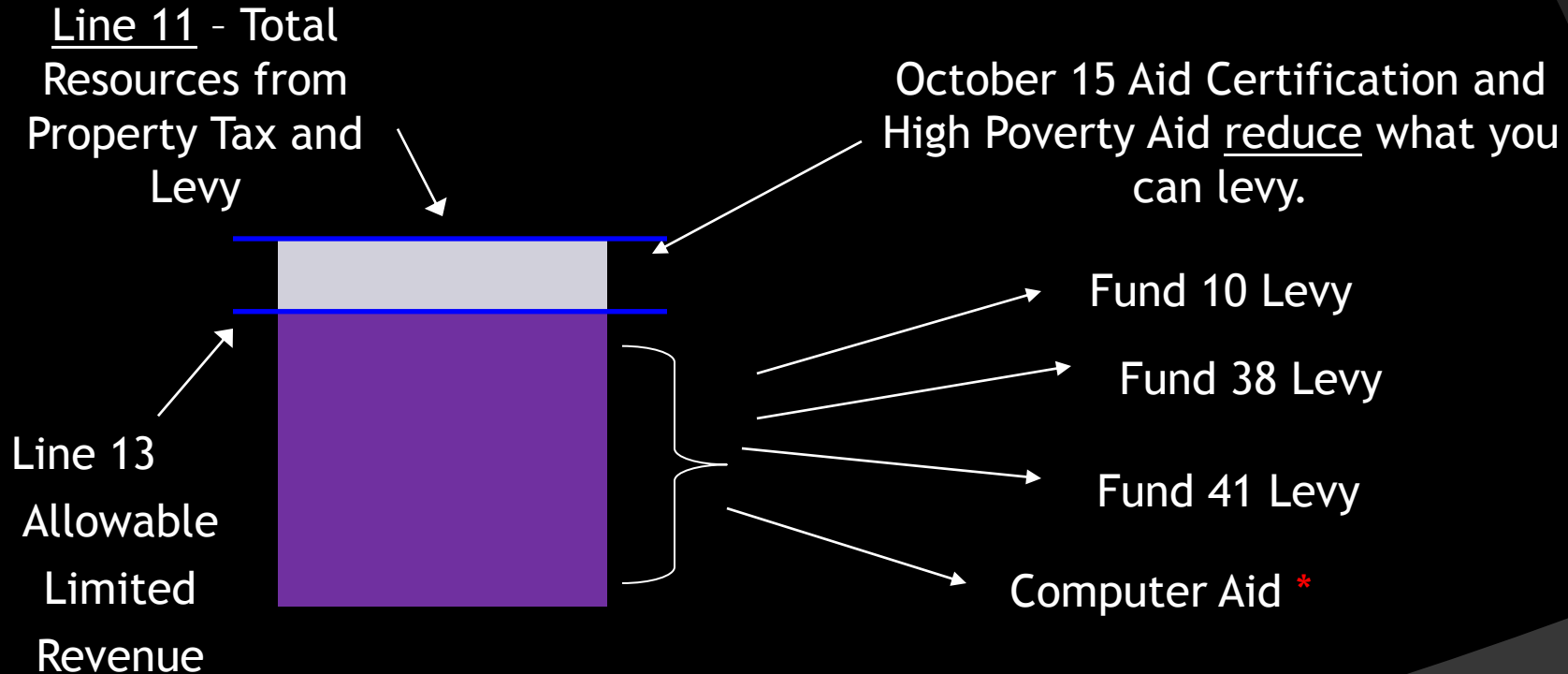
- ✓ **12A.** General Aid (October 15 Cert.)
- ✓ **12B.** State Aid to High Poverty Districts (not all districts)

11.	2015-16 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		10,776,773
12.	Total Aid to be Used in Computation (12A + 12B)		7,596,946
A.	2015-16 OCTOBER 15 GENERAL AID CERTIFICATION	7,596,946	
B.	State Aid to High Poverty Districts (not all districts)	0	
THE OCTOBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE LEVY.			
13.	Allowable Limited Revenue: (Line 11 - Line 12)		3,179,827
	(10, 38, 41 Levies + Src 691. Src 691 is NOT Computer Aid.)		

Line 13 must now be divided between the Fund 10 levy, the Fund 38 levy, the Fund 41 levy, and Computer Aid

Controlled Amounts

Line 14



*Computer Aid is based on the total levy, but, at this point in the computation, we don't have total levy yet. Calls for a strategy on how to get the limited portion right.....

Strategy

Line 14

13. Allowable Limited Revenue: (Line 11 - Line 12)		3,179,827
(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)		
14. Total Limited Revenue To Be Used (A+B+C)	Not > line 13	3,179,827
Entries Required Below: Amnts Needed by Purpose and Fund:		EXCEEDS LIMIT!!!
A. Gen Operations: Fnd 10 including Src 211 & Src 691	3,129,827	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fnd 38 Src 211	50,000	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 211	0	(to Budget Rpt)

- ✓ First, type in the amounts you intend to levy for Funds 38 and 41 (lines 14B & 14C).
- ✓ Then, subtract (14B+14C) from line 13. Enter into line 14A.
- ✓ By doing this, you have levied to your maximum. Note that districts may choose to levy less than the maximum.
- ✓ Remember: Line 14 cannot exceed Line 13 ! If it does, you will receive a message in red that you have exceeded the limit and should reduce something in Lines 14A, B, or C to avoid overlevying.

Non-Controlled Amounts

Line 15

Enter anticipated levy amounts
into Lines 15 A, B, & C.

15. Total Revenue from Other Levies (A+B+C+D)	(A+B+C+D):	1,469,375
A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 211)	1,467,000	
B. Community Services (Fnd 80 Src 211)	0	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	2,375	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)

Computer Aid Background

Line 17

- ✓ Since 1999-00, business computers have been exempt from property taxes.
- ✓ Instead of receiving property taxes from this property, districts receive an aid payment (Computer Aid) from the Department of Revenue [DOR] to make up the loss in value. (Source 691)
- ✓ DOR certifies to districts the equalized value of exempt computers, and districts calculate computer aid based on that value.

Property Tax Exemption for Business Computers

- ✓ Definition of computers:
 - alarm/security systems; automotive diagnostic equipment; ATM's; cash register/checkout systems; grocery store scanners; hotel reservations systems; lottery ticket terminals; computer-controlled optical, medical, printing systems; etc.
 - **Computer Aid** must be considered in the context of the revenue limit calculation because it replaces a portion of a district's allowable tax levy.

Calculating Computer Aid

✓ Enter property values in Line 17 “A” and “B” on left side of the worksheet. (The Department of Revenue certified the 2015 Property Values on October 1, 2015.)

Left side of
worksheet

Line 17: State Aid for Exempt Computers =		2,608
Line 17 = A X (Line 16 / C) (to 8 decimals)		(Rounds to Dollar)
2015 Property Values (October 1, 2015 Values from DOR)		
A. 2015 Exempt Computer Property Valuation	Required	+ 236,500
B. 2015 TIF-Out Tax Apportionment Equalized Valuation		+ 421,331,173
C. 2015 TIF-Out Value plus Exempt Computers (A + B)		= 421,567,673
<i>Computer aid replaces a portion of proposed Fund 10 Levy</i>		

17.	Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	(to Budget Rpt)	2,608
18.	Fnd 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget		3,127,219
	Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		
19.	Total Fall, 2015 All Fund Tax Levy (14B + 14C + 15 + 18)		4,646,594
	<i>Line 19 is the total levy to be apportioned in the FY-401</i>	Levy Rate =	0.01102837

Right side of
worksheet

Once you have entered all of the levy amounts on Lines 14 & 15, the spreadsheet automatically calculates Computer Aid on **Line 17**.

Fund 10 Levy - Line 18

Once all of your numbers are entered into the spreadsheet, Line 18 will be the amount of your Fund 10 Levy.

18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget	3,127,219
Line 18 (<u>not</u> 14A) is the Fund 10 Levy certified by the Board.	

Double check this one before you set your levy.
If you enter Line 14A as your Fund 10 levy, you will overlevy
by the amount of your Computer Aid.
10-15 districts make this mistake EACH YEAR.

Total All Fund Levy - Line 19

- ✓ Line 19 is the sum of all levies from all funds (line 14B & C, line 15, and line 18). Computer aid should not be included here in the All-Fund levy.
- ✓ Line 19 is the levy to be apportioned to municipalities and must equal the total amounts on the PI-401.

17.	Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	(to Budget Rpt)	2,608
18.	Fnd 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget		3,127,219
	Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		
19.	Total Fall, 2015 All Fund Tax Levy (14B + 14C + 15 + 18)		4,646,594
	<i>Line 19 is the total levy to be apportioned in the PI-401</i>	Levy Rate =	0.01102837

Just a Reminder!

Districts are responsible for the integrity of the revenue limit data & computation.

Data appearing here reflects information submitted to DPI and is unaudited.

- ✓ The Revenue Limit worksheets posted to the DPI Website are pre-populated with the most recent data available to DPI from district reports (e.g., membership, referenda results).
- ✓ In other words ... the worksheets are not “real time” - watch for the “Revised on” date at the top of the worksheet.

WORKING BREAK



You Are Ready to Set the Levy When...

...you've finished your revenue limit calculation, which incorporates:

- ✓ Third Friday in September and Summer 2015 Counts
- ✓ October 1 Property Tax Values
- ✓ October 15 General Aid Certification

Levy Certification - Sample District

Line 18	Fund 10	=	\$3,127,219
Line 14B	Fund 38	=	\$50,000
Line 14C	Fund 41	=	\$0
Line 15A	Fund 39	=	\$1,467,000
Line 15B	Fund 80	=	\$0
Line 15C	Chargeback	=	\$2,375
Total All-Fund Levy			\$4,646,594




Levy Certification

On or before November 1, 2015, your school board needs to vote on the district property tax levy for 2015-16.

After the levies have been set, district staff will use an internet-based report (PI-401) to certify the district's levy to municipalities and to report the data to both DPI and the Department of Revenue.

Levy Certification (PI-401)

Clinton Community (1134)

- [Introduction](#)
A note from the Director
- [Status & Due Dates](#) 
Information on district data entry and upcoming deadlines
- [Financial Data Home](#)
Includes the PI-1505 Full Financial Report 
- [Non-Financial Data Home](#)
Pupil Count (Summer, September, January), Pupil Transportation, School Calendar, School Census, Youth Challenge Academy
- [FTE Reports](#) 
- [PI-1500 Contacts Report](#)
Identify specific district staff for report submission authorization
- [District Contact History](#)
Report Submission History
- [Auditor](#)
Information on the auditor and audit firm of the district
Special Education Licensure information for auditors


Levy Certification (PI-401)

Clinton Community (1134)

Financial Data Home

Financial data, such as **revenues, expenses, account balances, or taxes**, are collected in the following categories. Please see [Status & Deadlines](#) for exact due dates. All reports are Inter

- [Aid Certification](#) (PI-1505-AC) 
- [Annual Report](#) (PI-1505) 
- [Special Education Annual](#) (PI-1505-SE)

- [Budget Report](#) (PI-1504) 
- [Special Education Budget](#) (PI-1504-SE)
- [Tax Levies](#) (PI-401) 

- [Debt Schedules](#) (PI-1505-Debt)
- [Referenda](#) (PI-1572) and Energy Efficiency Resolution Reporting
- [Fraud Reporting Form](#) (PI-1999)

The following data may not need to be submitted. Please contact a [School Finance Consultant](#) if you are unsure

- [High Cost SPED Aid](#) (PI-1570, Excel disk file)
- [Indirect Cost Rate Adjustment](#) (PI-1161, paper)
- [SAGE Classroom Expansion Claim](#) (PI-7206, paper)
- [State Tuition Claim Forms](#) (PI-1524, Excel disk file)
- [Supplemental Aid](#) (PI-1588, paper)
- [Transfer of Service](#) (PI-5001, Internet application and Excel disk file)

Reports that Auditors must submit:

- [Auditor Aid Certification](#) (PI-1506-AC, Internet)
- [Audited Ending Fund Balances](#) (PI-1506-FB, Internet)
- [Financial Audit Statement: Aid Certification Data](#) (PI-1506-LEA, Internet)
- [Audited Financial Statements](#)

Reports of interest to Auditors:

- FY 14-15 Educator License Information (used in PI-1506-AC process)
For the 14-15 School year, this will be a manual process.

For DPI Use Only:

- [Auditor's Desk Review Checklist \(District\)](#)
- [Auditor's Desk Review Checklist \(CESA\)](#)

Levy Certification - Enter Info

Clinton Community (1134)

[Review Yr](#)

FY 2015-2016 Tax Levies

Section 1: Certified Tax Levies by Purpose

Revenue Limit Levies:	Account	Rev Limit Worksheet Line	Amount (include cents)
General Fund Operating Levy	10 R 000000 211	Line 18	3,127,219.00
Non-Referendum Debt Levy	38 R 000000 211	Line 14B	50,000.00
Capital Expansion Fund Levy	41 R 000000 211	Line 14C	0.00
Other Certified Levies:			
Referendum Approved Debt Levy	39 R 000000 211	Line 15A	1,467,000.00
Community Service Fund Operating Levy	80 R 000000 211	Line 15B	2,375.00
Property Tax Chargebacks	10 R 000000 212	Line 15C	0.00

4,646,594

Hand-add these before you submit!

Does this match Line 19 on your revenue limit worksheet????? It should.

Levy Certification - Review Info

Review Answers

PI-401			
Account	Description	Revenue Limit Worksheet Line	Amount
10R-000000-211	General Fund Operating Levy	Line 18	3,127,219.00
38R-000000-211	Non-Referendum Debt Levy	Line 14B	50,000.00
41R-000000-211	Capital Expansion Fund Levy	Line 14C	0.00
Total Revenue Limit Levies:			3,177,219.00
10R-000000-212	Property Tax Chargebacks	Line 15C	0.00
39R-000000-211	Referendum Approved Debt Levy	Line 15A	1,467,000.00
80R-000000-211	Community Service Fund Operating Levy	Line 15B	2,375.00
Total Certified Tax Levies:			4,646,594.00

The information in the following table will be submitted to the Wisconsin Department of Revenue (DOR) by the Department of Public Instruction (DPI) on your behalf.

PI-401 Data						
County	County - Muni Code	Taxation District	Tax Apportionment Equalized Value	Percent of School District in Taxation District	Total Certified Tax Levies From PI-401	Amount of Tax Levy for Taxation District
Rock	53 206	C. Beloit	1,452,630.00	0.344771546	4,646,594.00	16,020.00
Rock	53 006	T. Bradford	89,923,304.00	21.342665760	4,646,594.00	991,707.00
Rock	53 010	T. Clinton	67,594,700.00	16.043128150	4,646,594.00	745,459.00
Rock	53 020	T. La Prairie	25,709,477.00	6.101964119	4,646,594.00	283,533.00
Rock	53 038	T. Turtle	134,461,843.00	31.913575740	4,646,594.00	1,482,895.00
Rock	53 111	V. Clinton	100,149,600.00	23.769805420	4,646,594.00	1,104,486.00
Rock County Totals			419,291,554.00	99.515911		4,624,100.00
Walworth	64 022	T. Sharon	2,039,619.00	0.484089270	4,646,594.00	22,494.00
Walworth County Totals			2,039,619.00	0.484089		22,494.00
District Totals			421,331,173.00	100.000000	4,646,594.00	4,646,594.00



Clinton Community School District

Tax Levies FY 2015-2016

Per Wisconsin Statute §121.05, the district is required to maintain this signature page on file at the district. Do not send to the Department.

Clinton Community (1134)

PO Box 566

Clinton WI 53525

CESA #02

Rock County (53)

Warning: This data has not been submitted to DPI.

Last data amendment was made by user ID kuchaka on **Tuesday, October 20, 2015 at 2:38:43 PM**

PI-401

Account	Description	Revenue Limit Worksheet Line	Amount
10R-000000-211	General Fund Operating Levy	Line 18	3,127,219.00
38R-000000-211	Non-Referendum Debt Levy	Line 14B	50,000.00
41R-000000-211	Capital Expansion Fund Levy	Line 14C	0.00
Total Revenue Limit Levies:			3,177,219.00
10R-000000-212	Property Tax Chargebacks	Line 15C	0.00
39R-000000-211	Referendum Approved Debt Levy	Line 15A	1,467,000.00
80R-000000-211	Community Service Fund Operating Levy	Line 15B	2,375.00
Total Certified Tax Levies:			4,646,594.00

District Officials in Office on Date Submitted

We, the undersigned, do hereby certify that the above stated levies will be assessed against the taxable property of that portion of the school district lying within each municipality as required by Wisconsin Statute §120.17(8). We further certify that the levies reported by fund are correct.

Administrator	
Administrator's Name Randy Refsland	Telephone 608-676-5482 extension 2405
Administrator's Signature	Date Signed
Clerk	
Clerk's Name Thomas Howard	Telephone
Clerk's Signature	Date Signed
Person Completing this Report	
Contact's Name and Title Karen Kucharz Robbe, Business Manager	Telephone 608-676-5482 extension 2404
Contact's Signature	Date Signed


Levy Certification - District Officials Signatures

Levy Certification - Print Tax Bills

Clinton Community (1134)

FY 2015-2016 Tax Levies

Helpful Links

- [Submit to DPI](#)
[Audit Trail](#)
[PI-1508 Forms](#) 
- [Edit Results](#)
[Contact Page](#)
[Certification Page](#)
- [Reasonability Check](#)
[How to Use this Wizard](#)
[How to Change Names on the Reports](#)

Review Answers

PI-401			
Account	Description	Revenue Limit Worksheet Line	Amount
10R-000000-211	General Fund Operating Levy	Line 18	3,127,219.00
38R-000000-211	Non-Referendum Debt Levy	Line 14B	50,000.00
41R-000000-211	Capital Expansion Fund Levy	Line 14C	0.00
Total Revenue Limit Levies:			3,177,219.00
10R-000000-212	Property Tax Chargebacks	Line 15C	0.00
39R-000000-211	Referendum Approved Debt Levy	Line 15A	1,467,000.00
80R-000000-211	Community Service Fund Operating Levy	Line 15B	2,375.00
Total Certified Tax Levies:			4,646,594.00

The information in the following table will be submitted to the Wisconsin Department of Revenue (DOR) by the Department of Public Instruction (DPI) on your behalf.

PI-401 Data					
County	County - Muni Code	Taxation District	Tax Apportionment Equalized Value	Percent of School District in Taxation District	Total Certified Tax Levy From PI-401
Rock	53 206	C. Beloit	1,452,630.00	0.344771546	4,646,594.00
Rock	53 006	T. Bradford	89,923,304.00	21.342665760	4,646,594.00
Rock	53 010	T. Clinton	67,504,700.00	16.012130150	4,646,594.00

Levy Certification - Tax Bills



Wisconsin Department of Public Instruction

PI-1508 TAX LEVY CERTIFICATION

ss. 24.71, 120.17 (8)

Instructions: This form must be signed in the presence of a notary public, and delivered to the clerk of each municipality having territory within the school district on or before **November 10**.
(Ref Wisconsin Statute s.120.12(3))



2015-2016 School Year

T O 1. Municipal Clerk: LORI STOTTLER
100 STATE ST
BELOIT, WI 53525

2. Municipality: City of Beloit

3. County: Rock County

The levy is distributed using the same percentage as the equalized valuation.

	Entire School District Column 1	Portion of School District Lying Within Municipality Column 2
4. Equalized Valuation (TID Out) Tax Apportionment (October Certification)	\$421,331,173.00	\$1,452,630.00
5. Percent of Entire School District	100.000000%	0.344772%
6. Total Levy	\$4,646,594.00	\$16,020.00

CERTIFICATION

I HEREBY CERTIFY the amount shown on Line 6, Column 2, above, to be assessed against the taxable property of that portion of the school district lying within the municipality, as required by s. 120.17 (8). The state superintendent, pursuant to s. 121.06, has certified to me the equalized valuations shown on Line 4, which I have used to determine the portion of the school district levy to be paid by the municipality.

	F Name of School District	School District Clerk
	R Clinton Community (1134)	Thomas Howard
	O Signature of School District Clerk	
	M Signature of Notary Public	
Signed before me this date		My Commission Expires

NOTARY SEAL

Wisconsin Statutory References:
s.120.17(8)
s.120.44
s.121.06(2)

Mail tax settlement to: District Administrator
Clinton Community School District
PO Box 566
Clinton, WI 53525

Levy Certification

- ✓ Congratulations! You are done!
- ✓ The information you have provided will be submitted to the Wisconsin Department of Revenue (DOR) by the Department of Public Instruction on your behalf. Your district no longer needs to send a paper report to DOR.
- ✓ Gather the appropriate signatures on the tax bills and certification page, mail your tax bills, and take the afternoon off!



DPI Reconciliation

Worksheet is available at: http://sfs.dpi.wi.gov/sfs_revlimworksheet

Users can still use this worksheet to test levy amounts by entering data into cells I39-I46. Once your actual levies have been submitted, get a clean copy of this worksheet from the DPI Internet to verify your penalty status. Data will be updated daily until November 10.

Fund 10, PI-401	0	
Fund 38, PI-401	0	
Fund 41, PI-401	0	
Chargeback, PI-401	0	
Fund 39, PI-401	0	
Fund 80, PI-401	0	
Fund 48/Other, PI-401	0	
Total, PI-401	0	
Computer Aid	0	< - Do not change!
Results		
		0
		0
You have levied to your maximum.		
Total Non-Recurring Exemptions:	128,487	
LEVIED Total Non-Recurring Exemptions:	128,487	
(to be removed from subsequent year's base)		
Eligible carryover into subsequent year:		0

- ✓ DPI will run programs in the background and manually populate the tax amounts from the district's PI-401, once it is submitted. If a district underlevies or over levies, it will be indicated on the bottom half,. In this case, the district levied to its maximum.

Practice transferring levy amounts from your revenue limit worksheet to your PI-401.

11.	2015-16 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		10,776,773
12.	Total Aid to be Used in Computation (12A + 12B)		7,596,946
A.	2015-16 OCTOBER 15 GENERAL AID CERTIFICATION	7,596,946	
B.	State Aid to High Poverty Districts (not all districts)	0	
THE OCTOBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE LEVY.			
13.	Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)		3,179,827
14.	Total Limited Revenue To Be Used (A+B+C)	Not > line 13	3,179,827
Entries Required Below: Amnts Needed by Purpose and Fund:			
A.	Gen Operations: Fnd 10 including Src 211 & Src 691	3,129,827	(Proposed Fund 10)
B.	Non-Referendum Debt (inside limit) Fnd 38 Src 211	50,000	(to Budget Rpt)
C.	Capital Exp, Annual Meeting Approved: Fnd 41 Src 211	0	(to Budget Rpt)
15.	Total Revenue from Other Levies (A+B+C+D)	(A+B+C+D):	1,469,375
A.	Referendum Apprvd Debt (Non Fund 38 Debt-Src 211)	1,467,000	
B.	Community Services (Fnd 80 Src 211)	0	(to Budget Rpt)
C.	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	2,375	(to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16.	Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)	3,177,219	4,649,202
17.	Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	(to Budget Rpt)	2,608
18.	Fnd 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget		3,127,219
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.			
19.	Total Fall, 2015 All Fund Tax Levy (14B + 14C + 15 + 18)		4,646,594
Line 19 is the total levy to be apportioned in the FY-401.		Levy Rate =	0.01102837

putation. Data appearing here reflects information submitted to DPI and is unaudited.

Clinton Community (1134)

Review Yr

FY 2015-2016 Tax Levies

Section 1: Certified Tax Levies by Purpose

Revenue Limit Levies:	Account	Rev Limit Worksheet Line	Amount (include cents)
General Fund Operating Levy	10 R 000000 211	Line 18	3,127,219.00
Non-Referendum Debt Levy	38 R 000000 211	Line 14B	50,000.00
Capital Expansion Fund Levy	41 R 000000 211	Line 14C	0.00
Other Certified Levies:			
Referendum Approved Debt Levy	39 R 000000 211	Line 15A	1,467,000.00
Community Service Fund Operating Levy	80 R 000000 211	Line 15B	2,375.00
Property Tax Chargebacks	10 R 000000 212	Line 15C	0.00

Tie It All Together

What's tied together? The levies on the following should all be the same:

- ✓ Revenue Limit Worksheet
- ✓ DPI PI-401
- ✓ PI-1508 (Tax Bills)
- ✓ 2015-16 DPI Budget Report

Budget/Revenue Limit Roadmap

(January)
Revenue Limit Calculation

Summer 2015 Count,
3rd Friday Sept Count,
Oct 1 Tax Values,
October 15 Aid Cert.

Preliminary
Budget?

Annual
Meeting?

Budget Planning Papers
(basis for full budget)

Original
Budget

Certify Levies via
PI-401 (in portal)
Late Oct

PI-401			
Account	Description	Rev Limit Worksheet Line	Amount
10R-000000-211	General Fund Operating Levy	Line 18	2,606,848.00
38R-000000-211	Non-Referendum Debt Levy	Line 14B	59,569.00
41R-000000-211	Capital Expansion Fund Levy	Line 14C	0.00
Total Revenue Limit Levies:			2,666,417.00
10R-000000-212	Property Tax Chargebacks	Line 15C	0.00
38R-000000-211	Referendum Approved Debt Levy	Line 15A	1,433,600.00
80R-000000-211	Community Service Fund Operating Levy	Line 15B	0.00
Total Certified Tax Levies:			4,100,017.00

Wisconsin Department of Public Instruction
TAX LEVY CERTIFICATION
SS 38.71, 120.17 (S)
PI-1504 (Rev. 05-05)

2013-2014 School Year
Effective 10/01/13 to 09/30/14

1. Municipality: City of Jureau
2. County: Dodge County

3. School District: Entire School District

4. Equalized Valuation (TID Out) Tax Apportionment (Ordinary Certification): \$310,860,158.00

5. Percent of Entire School District: 100.000000 %

6. Total Levy: \$4,100,017.00

7. Signature of School District Clerk: [Signature]

8. Signature of Notary Public: [Signature]

9. Signature of My Commission Expires: [Signature]

10. Mail tax settlement to: District Administrator, Jureau School District, Jureau WI 53039-1513

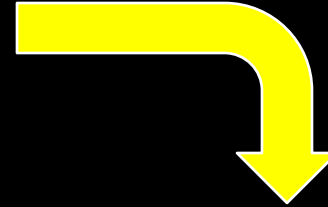
Send tax bills.
PI-1508
Early Nov

Budget Adjustments to BOE
Budget Report PI-1504 (Early Dec)

Levy Certification and the Budget Report

11.	2015-16 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		10,776,773
12.	Total Aid to be Used in Computation (12A + 12B)		7,596,946
A.	2015-16 OCTOBER 15 GENERAL AID CERTIFICATION	7,596,946	
B.	State Aid to High Poverty Districts (not all districts)	0	
THE OCTOBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE LEVY.			
13.	Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)		3,179,827
14.	Total Limited Revenue To Be Used (A+B+C)	Not > line 13	3,179,827
Entries Required Below: Amnts Needed by Purpose and Fund:			
A.	Gen Operations: Fnd 10 including Src 211 & Src 691	3,129,827	(Proposed Fund 10)
B.	Non-Referendum Debt (inside limit) Fnd 38 Src 211	50,000	(to Budget Rpt)
C.	Capital Exp, Annual Meeting Approved: Fnd 41 Src 211	0	(to Budget Rpt)
15.	Total Revenue from Other Levies (A+B+C+D)	(A+B+C+D):	1,469,375
A.	Referendum Apprvd Debt (Non Fund 38 Debt - Src 211)	1,467,000	
B.	Community Services (Fnd 80 Src 211)	0	(to Budget Rpt)
C.	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	2,375	(to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16.	Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)	3,177,219	4,649,202
17.	Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	(to Budget Rpt)	2,608
18.	Fnd 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget		3,127,219
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.			
19.	Total Fall, 2015 All Fund Tax Levy (14B + 14C + 15 + 18)		4,646,594
<i>Line 19 is the total levy to be apportioned in the FY-401.</i>			
Levy Rate = 0.01102837			

utation. Data appearing here reflects information submitted to DPI and is unaudited.



Clinton Community

FY 2015-2016 Budget Report (PI-1504)

10R

Fund 10 General Fund - Revenue Accounts

Account	Description	Amount
200	Revenue From Local Sources	
10R-000000-211	Current Property Tax Levy	3,127,219.00
10R-000000-212	Levy for Personal Property Tax Chargebacks	2,375.00
	Total Taxes (210)	3,129,594.00
	Total Revenue From Local Sources (200)	3,129,594.00
600	Revenue From State Sources	
10R-000000-621	State Equalization Aid	7,596,946.00
	Total State Aid - General (620)	7,596,946.00
	Total Revenue From State Sources (600)	7,596,946.00

Lines 12 A&B, 14 B&C, 15 A-D, 17, and 18 need to be transferred to the budget report.

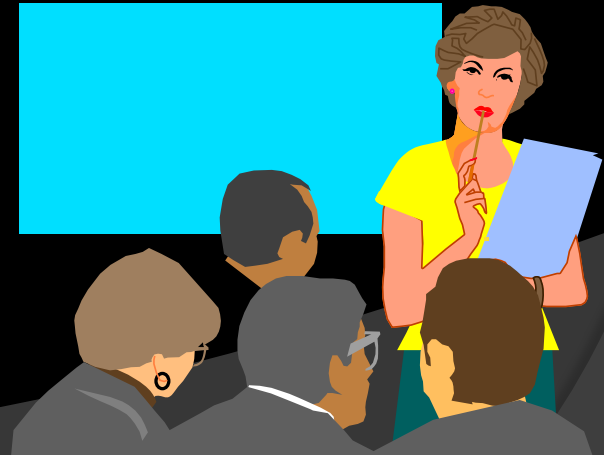
Tie It All Together

Once you submit the levy reports to DOR and DPI, and the budget report to DPI, the process is completed

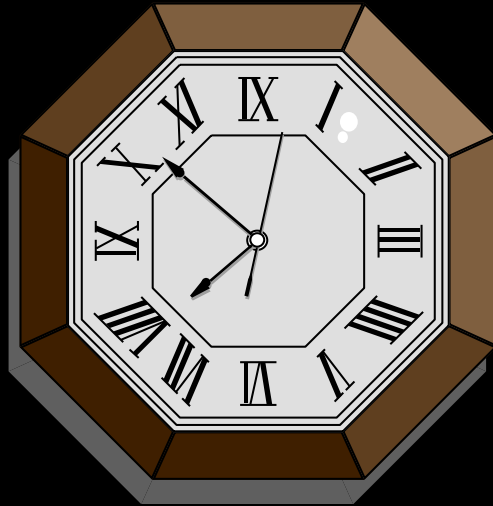
.....until next year.....

Board Responsibilities

- ✓ Adopt the Budget
- ✓ Approve an Appropriate Tax Levy (by November 1st)



Important Dates



- ✓ On or before **November 10th** - last day to certify levy to municipalities
- ✓ The PI-401 Report is due to DPI on **November 9th** (so we can have time to remind districts of November 10th Certification deadline)
- ✓ **November 30th** - Special Ed Budget Due to DPI (PI-1504 SE)
- ✓ **November 30th** - Budget Report due (PI-1504)

WORKING BREAK



SHOULD I UNDERLEVY?

Revenue Limit Exemptions

Recurring Exemptions

Prior-Year Carryover
Transfer of Service
Transfer of Territory
Federal Impact Aid Loss
Recurring Referenda to Exceed
(if year 1 of authority)

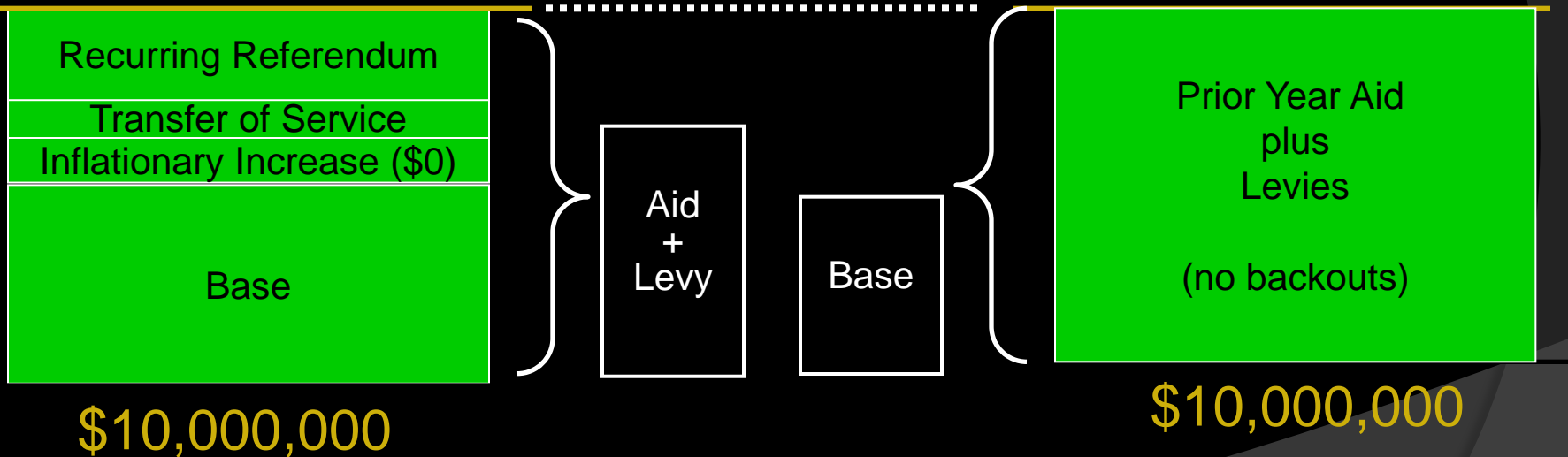
Non-Recurring Exemptions

Line 7 Hold Harmless
Non-Recurring Referenda to Exceed
Declining Enrollment
Energy Efficiency Exemption
Adjustment for
Refunded/Rescinded Taxes
Prior Year Open Enrollment
Ineligible Fund 80 Expenses
Adjustment for New Choice Pupils

#1 - Recurring Exemptions, Levied to Max

2015-16

2016-17



This district used all of its authority and has no carryover authority in 2016-17, Line 8A.

#2 - Recurring Exemptions, Underlevy

2015-16

\$10,000,000

~~Recurring Referendum~~

Transfer of Service

Inflationary Increase (\$0)

Base

Aid
+
Levy

Base

Prior Year Aid
plus
Levies

(no backouts)

Underlevied by \$200,000

2016-17

\$9,800,000

**This district will have \$200,000 of carryover authority
in 2016-17 in Line 8A.**

#3 - Non-Recurring Exemptions, Levied to Max

2015-16

2016-17

Decl Enroll - \$150,000

Inflationary Increase (\$0)

Base

Aid
+
Levy

Base

Prior Year Aid
plus
Levies
Minus \$150,000
(base backout)

This district will have no carryover authority in 2016-17 in Line 8A.

#4 - Non-recurring Exemption, Recurring, and Underlevy

2015-16

Declining Enrollment-\$46,000

Transfer of Service

Low Revenue Increase

Inflationary Increase (\$0)

Base

Aid
+
Levy

Base

2016-17

Prior Year Aid
plus
Levies
Minus \$36,000
(base backout of
amount used)

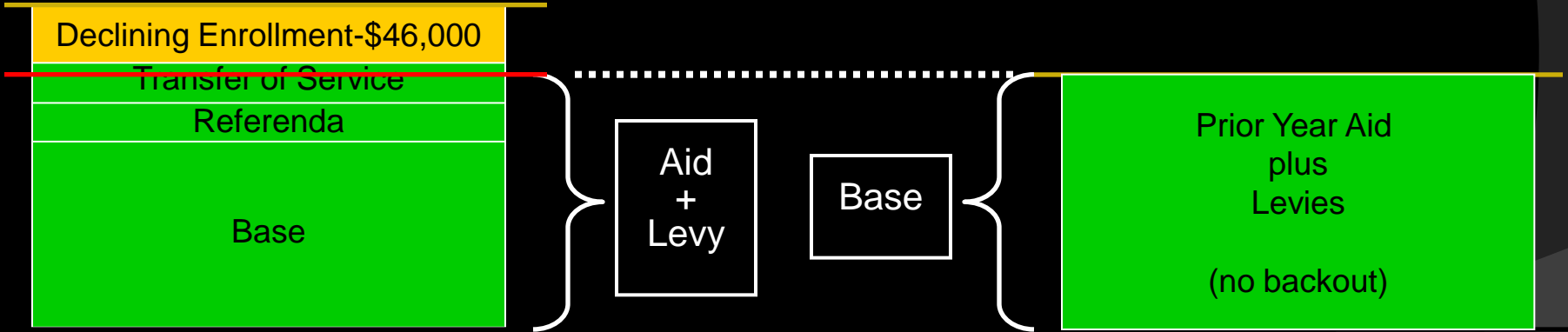
Underlevied by \$10,000

**This district will have no carryover authority in
2016-17 in Line 8A. (non-recurring exemption
amount exceeds under-levy)**

#5 - Non-recurring Exemption, Other Recurring, Underlevy

2015-16

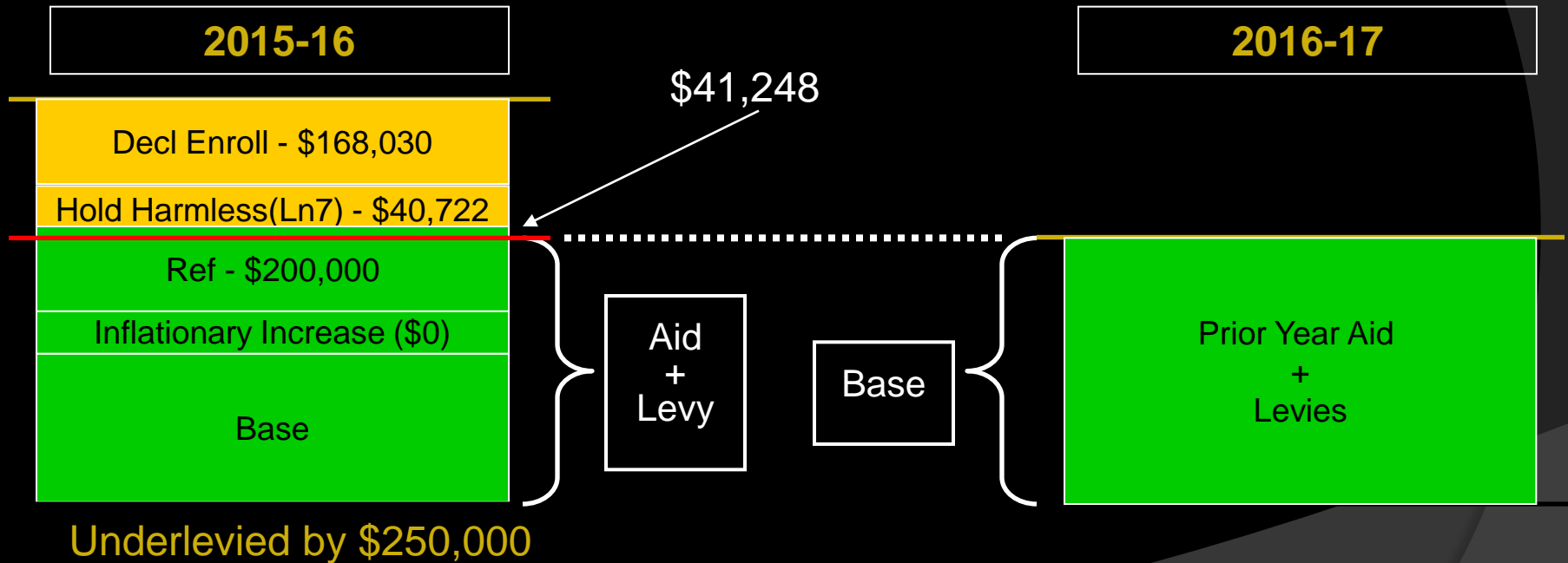
2016-17



Underlevied by \$56,000

This district will have \$10,000 in carryover authority in 2016-17 in Line 8A.

#6 -Hold Harmless (non-recurring), Nonrecurring Exemption, Recurring, & Underlevy



This district will have \$41,248 of carryover authority in 2016-17 in Line 8A.

Takeaway:
Be aware of the type of
exemptions in your computation
and the effect of under levying.

***EQUALIZATION AID -
EXPLAINING THE CHANGES
FROM YEAR TO YEAR***

Basic Equalization Aid Concepts

- ✓ Aid is inversely related to district property value per member.
- ✓ One pot of money is split over 424 school districts based on district values, membership, and shared costs. Changes in individual district data affect every other district's aid.
- ✓ Value-per-member is crucial to explaining aid.
- ✓ Depending on district value-per-member, some districts' aid is increased by increasing expenses, while others' aid is decreased by increasing expenses.
- ✓ Know where your district is in the formula and be aware of what is happening to your district over time so you can figure out why your aid has changed AND explain why.

Equalization Aid

What determines how much aid a district gets?

District Factors

- membership
- shared costs
- equalized value per member

State Factors

- cost ceilings
- guaranteed valuations
- state appropriation for General Aid

Equalization Aid Across Time

See “Longitudinal Data” on the SFS Homepage.

What districts did individually and collectively (cost, value, and kids) in the 2014-15 fiscal year determines how everything shakes out in the 2015-16 aid year.

Equalization Aid Across Time

http://sfs.dpi.wi.gov/sfs_buddev_eq

“Multi-Year Longitudinal Analysis of General and Equalization Aid Formula Components”

Location: SFS Homepage > Longitudinal Data > Equalization Aid

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
ANALYSIS OF GENERAL AID AND EQUALIZATION AID FORMULA COMPONENTS* **

Algoma

Algoma

70

	2004-05 FINAL AID (2003-04 DATA)	2005-06 FINAL AID (2004-05 DATA)	2006-07 FINAL AID (2005-06 DATA)	2007-08 FINAL AID (2006-07 DATA)	2008-09 FINAL AID (2007-08 DATA)	2009-10 FINAL AID (2008-09 DATA)	2010-11 FINAL AID (2009-10 DATA)	2011-12 FINAL AID (2010-11 DATA)	2012-13 FINAL AID (2011-12 DATA)	2013-14 FINAL AID (2012-13 DATA)	2014-15 FINAL AID (2013-14 DATA)	2015-16 OCT 15 CERT (2014-15 DATA)
SECONDARY COST CEILING	7,674	7,371	8,251	8,525	8,868	9,206	9,299	9,498	9,005	9,087	9,227	9,400
DISTRICT MEMBERSHIP	628	628	642	650	629	625	632	629	655	652	692	723
% CHANGE IN MEMBERSHIP		0.0%	2.2%	1.2%	-3.2%	-0.6%	1.1%	-0.5%	4.1%	-0.5%	6.1%	4.5%
DISTRICT INTER MEMBERS	0	0	0	0	0	0	0	0	0	0	0	0
DISTRICT INTRA MEMBERS	0	0	0	0	0	0	0	0	0	0	0	0
DISTRICT PRIMARY COST	628,000	628,000	642,000	650,000	629,000	625,000	632,000	629,000	655,000	652,000	692,000	723,000
DISTRICT SECONDARY COST	4,191,272	4,377,788	4,655,142	4,891,250	4,948,972	5,128,750	5,244,968	5,345,242	5,243,275	5,272,724	5,645,947	6,073,200
DISTRICT TERTIARY COST	661,527	1,012,507	276,795	370,736	361,742	312,054	640,166	521,312	279,320	441,851	0	487,560
DISTRICT TOTAL SHARED COST	5,480,799	6,018,295	5,573,937	5,911,986	5,939,714	6,065,804	6,517,134	6,495,554	6,177,595	6,366,575	6,337,947	7,283,760
% CHANGE IN SHARED COST		9.8%	-7.4%	6.1%	0.5%	2.1%	7.4%	-0.3%	-4.9%	3.1%	-0.4%	14.9%
DISTRICT SHARED COST/MEMBER	8,727	9,583	8,682	9,095	9,443	9,705	10,312	10,327	9,431	9,765	9,159	10,074
SECONDARY CEILING	7,674	7,371	8,251	8,525	8,868	9,206	9,299	9,498	9,005	9,087	9,227	9,400
DISTRICT SHARED COST/MEMBER AS % OF SECONDARY CEILING	113.7%	120.2%	105.2%	106.7%	106.5%	105.4%	110.9%	108.7%	104.7%	107.5%	99.3%	107.2%
DISTRICT EQUALIZED VALUE	270,178,757	282,843,548	295,291,643	308,006,019	333,636,682	357,133,513	358,586,893	349,369,387	342,049,158	335,914,650	337,661,700	336,268,864
DISTRICT EQ VALUE/MEMBER	430,221	450,388	459,956	473,855	530,424	571,414	567,384	555,436	522,212	515,207	487,960	465,102
AVERAGE VALUE PER MEMBER	487,269	442,481	493,615	528,396	552,973	592,598	591,987	561,823	555,366	536,523	531,851	516,473
DISTRICT EQUALIZED VALUE/MEMBER AS % OF STATE AVERAGE	105.6%	101.9%	95.2%	89.7%	94.2%	98.1%	97.6%	98.5%	94.0%	96.0%	91.7%	85.2%
DISTRICT PRIMARY AID	488,007	481,445	488,995	490,407	456,127	439,953	446,200	447,976	477,768	477,947	517,041	548,762
DISTRICT SECONDARY AID	2,445,746	2,750,138	2,998,615	3,146,522	3,041,217	2,794,867	2,852,199	2,278,816	2,765,462	2,783,909	3,133,836	3,508,702
DISTRICT TERTIARY AID	-37,281	-18,792	13,214	38,211	21,157	5,985	15,096	7,937	16,670	17,555	0	72,371
DISTRICT TOTAL EQUALIZATION AID	2,896,472	3,212,790	3,500,824	3,675,140	3,518,501	3,240,805	3,313,494	2,734,728	3,259,900	3,279,411	3,650,877	4,129,836
PRIMARY TIER AID/COST RATIO	77.7%	76.7%	76.2%	75.4%	72.5%	70.4%	70.6%	71.2%	72.9%	73.3%	74.7%	75.9%
SECOND TIER AID/COST RATIO	58.4%	62.8%	64.4%	64.3%	61.5%	54.5%	54.4%	42.6%	52.7%	52.8%	55.5%	57.8%
TERTIARY TIER AID/COST RATIO	-5.6%	-1.9%	4.8%	10.3%	5.8%	1.9%	2.4%	1.5%	6.0%	4.0%	0.0%	14.8%
TOTAL AID/COST RATIO	52.8%	53.4%	62.8%	62.2%	59.2%	53.4%	50.8%	42.1%	52.8%	51.5%	57.6%	56.7%
DISTRICT SPECIAL ADJUSTMENT	0	0	0	0	0	0	0	222,037	0	0	0	0
DISTRICT INTER AID (CHAP 220)	0	0	0	0	0	0	0	0	0	0	0	0
DISTRICT INTRA AID (CHAP 220)	0	0	0	0	0	0	0	0	0	0	0	0
DISTRICT SPEC ADJ-CHAP 220	0	0	0	0	0	0	0	222,037	0	0	0	0
DISTRICT GENERAL AID TOTAL	2,896,472	3,212,790	3,500,824	3,675,140	3,518,501	3,240,805	3,313,494	2,956,765	3,259,900	3,279,411	3,650,877	4,129,836
% CHANGE IN GROSS GENERAL AID		10.9%	9.0%	5.0%	-4.3%	-7.9%	2.2%	-10.8%	10.3%	0.6%	11.3%	15.190%

	WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION												
	ANALYSIS OF GENERAL AID AND EQUALIZATION AID FORMULA COMPONENTS* **												
	Ladysmith												
	Ladysmith												2856
	2004-05 FINAL AID (2003-04 DATA)	2005-06 FINAL AID (2004-05 DATA)	2006-07 FINAL AID (2005-06 DATA)	2007-08 FINAL AID (2006-07 DATA)	2008-09 FINAL AID (2007-08 DATA)	2009-10 FINAL AID (2008-09 DATA)	2010-11 FINAL AID (2009-10 DATA)	2011-12 FINAL AID (2010-11 DATA)	2012-13 FINAL AID (2011-12 DATA)	2013-14 FINAL AID (2012-13 DATA)	2014-15 FINAL AID (2013-14 DATA)	2015-16 OCT 15 CERT (2014-15 DATA)	
SECONDARY COST CEILING	7,674	7,971	8,251	8,525	8,868	9,206	9,299	9,498	9,005	9,087	9,227	9,400	
DISTRICT MEMBERSHIP	1,037	996	978	977	1,009	1,032	933	908	919	893	873	820	
% CHANGE IN MEMBERSHIP		-4.0%	-1.8%	-0.1%	3.3%	2.3%	-9.6%	-2.7%	1.2%	-2.8%	-2.2%	-6.1%	
DISTRICT INTER MEMBERS	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRICT INTRA MEMBERS	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRICT PRIMARY COST	1,037,000	996,000	978,000	977,000	1,009,000	1,032,000	933,000	908,000	919,000	893,000	873,000	820,000	
DISTRICT SECONDARY COST	6,920,938	6,943,116	7,091,478	7,351,925	7,938,812	8,468,592	7,742,967	7,716,184	7,356,595	7,221,691	7,182,171	6,888,000	
DISTRICT TERTIARY COST	2,280,379	2,449,575	2,632,238	1,948,809	1,324,114	1,774,587	2,392,557	2,633,998	2,014,603	2,276,949	2,115,924	2,635,124	
DISTRICT TOTAL SHARED COST	10,238,317	10,388,691	10,701,716	10,277,734	10,271,926	11,275,179	11,068,524	11,258,182	10,290,198	10,391,640	10,171,095	10,343,124	
% CHANGE IN SHARED COST		15%	3.0%	-4.0%	-0.1%	9.8%	-1.8%	1.7%	-8.6%	1.0%	-2.1%	1.7%	
DISTRICT SHARED COST/MEMBER	9,873	10,430	10,942	10,520	10,180	10,926	11,863	12,399	11,197	11,637	11,651	12,614	
SECONDARY CEILING	7,674	7,971	8,251	8,525	8,868	9,206	9,299	9,498	9,005	9,087	9,227	9,400	
DISTRICT SHARED COST/MEMBER AS % OF SECONDARY CEILING	128.7%	130.9%	132.6%	123.4%	114.8%	118.7%	127.6%	130.5%	124.3%	128.1%	126.3%	134.2%	
DISTRICT EQUALIZED VALUE	254,494,418	275,206,656	284,948,053	310,212,941	328,372,547	291,923,770	279,673,372	262,949,868	262,803,218	251,655,349	252,888,721	277,188,339	
DISTRICT EQ VALUE/MEMBER	245,414	276,312	291,358	317,516	325,444	282,872	299,757	289,592	285,967	281,809	289,678	338,035	
AVERAGE VALUE PER MEMBER	187,289	112,181	138,815	528,388	583,373	582,588	581,887	584,323	555,356	558,523	531,351	518,173	
DISTRICT EQUALIZED VALUE/MEMBER AS % OF STATE AVERAGE	60.3%	62.5%	60.3%	60.1%	57.8%	48.8%	51.6%	51.3%	51.5%	52.5%	54.5%	61.9%	
DISTRICT PRIMARY AID	905,129	853,398	830,351	816,260	838,851	880,736	788,084	771,750	782,825	762,602	741,963	676,373	
DISTRICT SECONDARY AID	5,276,744	5,359,413	5,492,978	5,594,696	6,061,157	6,560,859	5,876,771	5,408,265	5,452,841	5,357,159	5,285,038	4,774,069	
DISTRICT TERTIARY AID	906,258	918,874	1,044,455	777,561	559,214	912,948	1,158,344	1,281,596	977,234	1,080,982	963,682	1,004,207	
DISTRICT TOTAL EQUALIZATION AID	7,088,131	7,131,685	7,367,784	7,188,517	7,459,222	8,354,543	7,823,199	7,461,610	7,212,900	7,200,742	6,990,683	6,454,649	
PRIMARY TIER AID/COST RATIO	87.3%	85.7%	84.9%	83.5%	83.1%	85.3%	84.5%	85.0%	85.2%	85.4%	85.0%	82.5%	
SECOND TIER AID/COST RATIO	76.2%	77.2%	77.5%	76.1%	76.3%	77.5%	75.9%	70.1%	74.1%	74.2%	73.6%	69.3%	
TERTIARY TIER AID/COST RATIO	39.7%	37.5%	39.7%	39.9%	42.2%	51.4%	48.4%	48.7%	48.5%	47.5%	45.5%	38.1%	
TOTAL AID/COST RATIO	69.2%	68.6%	68.8%	69.9%	72.6%	74.1%	70.7%	66.3%	70.1%	69.3%	68.7%	62.4%	
DISTRICT SPECIAL ADJUSTMENT	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRICT INTER AID (CHAP 220)	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRICT INTRA AID (CHAP 220)	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRICT SPEC ADJ+CHAP 220	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRICT GENERAL AID TOTAL	7,088,131	7,131,685	7,367,784	7,188,517	7,459,222	8,354,543	7,823,199	7,461,610	7,212,900	7,200,742	6,990,683	6,454,649	
% CHANGE IN GROSS GENERAL AID		0.6%	3.3%	-2.4%	3.8%	12.0%	-6.4%	-4.6%	-3.3%	-0.2%	-2.9%	12.6678%	

	WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION												
	ANALYSIS OF GENERAL AID AND EQUALIZATION AID FORMULA COMPONENTS* **												
	Crandon												
	2004-05 FINAL AID (2003-04 DATA)	2005-06 FINAL AID (2004-05 DATA)	2006-07 FINAL AID (2005-06 DATA)	2007-08 FINAL AID (2006-07 DATA)	2008-09 FINAL AID (2007-08 DATA)	2009-10 FINAL AID (2008-09 DATA)	2010-11 FINAL AID (2009-10 DATA)	2011-12 FINAL AID (2010-11 DATA)	2012-13 FINAL AID (2011-12 DATA)	2013-14 FINAL AID (2012-13 DATA)	2014-15 FINAL AID (2013-14 DATA)	2015-16 OCT 15 CERT (2014-15 DATA)	
SECONDARY COST CEILING	7,674	7,971	8,251	8,525	8,868	9,206	9,299	9,498	9,005	9,087	9,227	9,400	
DISTRICT MEMBERSHIP	1,027	993	979	938	977	970	966	940	948	951	924	917	
% CHANGE IN MEMBERSHIP		-3.3%	-1.4%	-4.2%	4.2%	-0.7%	-0.4%	-2.7%	0.9%	0.3%	-2.8%	-0.8%	
DISTRICT INTER MEMBERS	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRICT INTRA MEMBERS	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRICT PRIMARY COST	1,027,000	993,000	979,000	938,000	977,000	970,000	966,000	940,000	948,000	951,000	924,000	917,000	
DISTRICT SECONDARY COST	6,854,198	6,922,203	7,098,729	7,058,450	7,687,036	7,959,820	8,016,834	7,988,120	7,588,740	7,690,737	7,601,748	7,702,800	
DISTRICT TERTIARY COST	1,649,536	727,301	904,213	1,461,194	1,588,990	782,827	564,454	431,504	0	148,569	128,698	686,836	
DISTRICT TOTAL SHARED COST	9,530,734	8,642,504	8,981,942	9,457,644	10,253,026	9,712,647	9,547,288	9,359,624	8,536,740	8,790,306	8,654,446	9,306,636	
% CHANGE IN SHARED COST		-9.3%	3.9%	5.3%	8.4%	-5.3%	-1.7%	-2.0%	-8.8%	3.0%	-1.5%	7.5%	
DISTRICT SHARED COST/MEMBER	9,280	8,703	9,175	10,083	10,494	10,013	9,883	9,957	9,005	9,243	9,366	10,149	
SECONDARY CEILING	7,674	7,971	8,251	8,525	8,868	9,206	9,299	9,498	9,005	9,087	9,227	9,400	
DISTRICT SHARED COST/MEMBER AS % OF SECONDARY CEILING	120.9%	109.2%	111.2%	118.3%	118.3%	108.8%	106.3%	104.8%	100.0%	101.7%	101.5%	108.0%	
DISTRICT EQUALIZED VALUE	555,615,532	603,477,291	646,438,173	727,836,961	754,290,264	789,274,396	772,646,102	761,194,728	759,871,381	756,156,917	742,524,019	762,743,404	
DISTRICT EQ VALUE/MEMBER	541,008	607,731	660,305	775,946	772,047	813,685	799,841	809,782	801,552	795,118	803,597	831,781	
AVERAGE VALUE PER MEMBER	407,269	442,181	493,015	528,306	563,373	582,588	581,087	564,023	555,356	536,523	531,951	546,173	
DISTRICT EQUALIZED VALUE/MEMBER AS % OF STATE AVERAGE	132.8%	137.4%	136.7%	146.9%	137.0%	139.7%	137.6%	143.6%	144.3%	148.2%	151.1%	152.3%	
DISTRICT PRIMARY AID	739,110	680,311	644,052	560,877	586,171	561,044	565,660	545,594	554,279	559,204	539,268	521,791	
DISTRICT SECONDARY AID	3,264,569	3,449,434	3,472,338	2,935,552	3,373,958	2,801,876	2,861,140	1,307,091	2,084,214	2,088,317	2,031,450	1,885,870	
DISTRICT TERTIARY AID	-541,677	-272,298	-331,890	-684,923	-588,564	-310,525	-212,491	-188,017	0	-71,608	-65,720	-359,166	
DISTRICT TOTAL EQUALIZATION AID	3,462,002	3,857,447	3,784,500	2,811,506	3,371,565	3,052,395	3,214,309	1,664,667	2,638,493	2,575,913	2,504,998	2,048,496	
PRIMARY TIER AID/COST RATIO	72.0%	68.5%	65.8%	59.8%	60.0%	57.8%	58.6%	58.0%	58.5%	58.8%	58.4%	56.9%	
SECOND TIER AID/COST RATIO	47.6%	49.8%	48.9%	41.6%	43.9%	35.2%	35.7%	16.4%	27.5%	27.2%	26.7%	24.5%	
TERTIARY TIER AID/COST RATIO	-32.8%	-37.4%	-36.7%	-46.9%	-37.0%	-39.7%	-37.6%	-43.6%	0.0%	-48.2%	-51.1%	-52.3%	
TOTAL AID/COST RATIO	36.3%	44.6%	42.1%	29.7%	32.9%	31.4%	33.7%	17.8%	30.9%	29.3%	28.9%	22.0%	
DISTRICT SPECIAL ADJUSTMENT	0	0	0	405,319	0	0	0	1,228,211	0	0	0	80,752	
DISTRICT INTER AID (CHAP 220)	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRICT INTRA AID (CHAP 220)	0	0	0	0	0	0	0	0	0	0	0	0	
DISTRICT SPEC ADJ-CHAP 220	0	0	0	405,319	0	0	0	1,228,211	0	0	0	80,752	
DISTRICT GENERAL AID TOTAL	3,462,002	3,857,447	3,784,500	3,216,825	3,371,565	3,052,395	3,214,309	2,892,878	2,638,493	2,575,913	2,504,998	2,129,248	
% CHANGE IN GROSS GENERAL AID		11.4%	-1.9%	-15.0%	4.8%	-9.5%	5.3%	-10.0%	-8.8%	-2.4%	-2.8%	-15.0000%	

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
ANALYSIS OF GENERAL AID AND EQUALIZATION AID FORMULA COMPONENTS* ****

Bayfield

Bayfield

315

	2004-05 FINAL AID (2003-04 DATA)	2005-06 FINAL AID (2004-05 DATA)	2006-07 FINAL AID (2005-06 DATA)	2007-08 FINAL AID (2006-07 DATA)	2008-09 FINAL AID (2007-08 DATA)	2009-10 FINAL AID (2008-09 DATA)	2010-11 FINAL AID (2009-10 DATA)	2011-12 FINAL AID (2010-11 DATA)	2012-13 FINAL AID (2011-12 DATA)	2013-14 FINAL AID (2012-13 DATA)	2014-15 FINAL AID (2013-14 DATA)	2015-16 OCT 15 CERT (2014-15 DATA)
SECONDARY COST CEILING	7,674	7,971	8,251	8,525	8,868	9,206	9,299	9,498	9,005	9,087	9,227	9,400
DISTRICT MEMBERSHIP	507	504	492	462	453	425	431	436	449	457	437	416
% CHANGE IN MEMBERSHIP		-0.6%	-2.4%	-6.1%	-1.9%	-6.2%	1.4%	1.2%	3.0%	1.8%	-4.4%	-4.8%
DISTRICT INTER MEMBERS	0	0	0	0	0	0	0	0	0	0	0	0
DISTRICT INTRA MEMBERS	0	0	0	0	0	0	0	0	0	0	0	0
DISTRICT PRIMARY COST	507,000	504,000	492,000	462,000	453,000	425,000	431,000	436,000	449,000	457,000	437,000	416,000
DISTRICT SECONDARY COST	3,383,718	3,513,384	3,567,492	3,476,550	3,564,204	3,487,550	3,576,869	3,705,128	3,594,245	3,695,759	3,595,199	3,494,400
DISTRICT TERTIARY COST	1,193,480	454,753	1,196,242	986,505	1,672,336	1,440,604	1,733,519	2,002,556	1,458,512	1,324,192	2,533,362	2,139,258
DISTRICT TOTAL SHARED COST	5,084,198	4,472,137	5,255,734	4,925,055	5,689,540	5,353,154	5,741,388	6,143,684	5,501,757	5,476,951	6,565,561	6,049,658
% CHANGE IN SHARED COST		-12.0%	17.5%	-6.3%	15.5%	-5.9%	7.3%	7.0%	-10.4%	-0.5%	19.9%	-7.9%
DISTRICT SHARED COST/MEMBER	10,028	8,873	10,682	10,660	12,560	12,596	13,321	14,091	12,253	11,985	15,024	14,542
SECONDARY CEILING	7,674	7,971	8,251	8,525	8,868	9,206	9,299	9,498	9,005	9,087	9,227	9,400
DISTRICT SHARED COST/MEMBER AS % OF SECONDARY CEILING	130.7%	111.3%	129.5%	125.0%	141.6%	136.8%	143.3%	148.4%	136.1%	131.9%	162.8%	154.7%
DISTRICT EQUALIZED VALUE	429,464,700	500,594,500	543,406,800	617,414,700	697,662,300	658,951,300	661,202,800	629,997,600	604,830,100	597,479,000	595,998,600	597,975,600
DISTRICT EQ VALUE/MEMBER	847,070	993,243	1,104,485	1,336,395	1,540,093	1,550,474	1,534,113	1,444,949	1,347,060	1,307,394	1,363,841	1,437,441
AVERAGE VALUE PER MEMBER	407,269	442,181	483,015	528,306	563,373	582,588	581,087	564,023	555,356	536,523	531,351	546,173
DISTRICT EQUALIZED VALUE/MEMBER AS % OF STATE AVERAGE	208.0%	224.6%	228.7%	253.0%	273.4%	266.1%	264.0%	256.2%	242.6%	243.7%	256.4%	263.2%
DISTRICT PRIMARY AID	284,477	244,622	210,440	142,095	91,516	83,574	88,407	109,575	135,615	147,424	128,191	106,167
DISTRICT SECONDARY AID	609,103	632,664	519,085	-20,851	-425,071	-818,728	-835,190	-1,824,380	-787,158	-731,005	-875,888	-1,065,955
DISTRICT TERTIARY AID	-1,288,814	-566,730	-1,539,143	-1,508,944	-2,899,332	-2,393,354	-2,843,102	-3,127,715	-2,079,225	-1,902,584	-3,961,794	-3,490,933
DISTRICT TOTAL EQUALIZATION AID	284,477	310,556	210,440	142,095	91,516	83,574	88,407	109,575	135,615	147,424	128,191	106,167
PRIMARY TIER AID/COST RATIO	56.1%	48.5%	42.8%	30.8%	20.2%	19.7%	20.5%	25.1%	30.2%	32.3%	29.3%	25.5%
SECOND TIER AID/COST RATIO	18.0%	18.0%	14.6%	-0.6%	-11.9%	-23.5%	-23.3%	-49.2%	-21.9%	-19.8%	-24.4%	-30.5%
TERTIARY TIER AID/COST RATIO	-108.0%	-124.6%	-128.7%	-153.0%	-173.4%	-166.1%	-164.0%	-156.2%	-142.6%	-143.7%	-156.4%	-163.2%
TOTAL AID/COST RATIO	5.6%	6.9%	4.0%	2.9%	1.6%	1.6%	1.5%	1.8%	2.5%	2.7%	2.0%	1.8%
DISTRICT SPECIAL ADJUSTMENT	903,286	699,018	647,698	587,322	528,488	443,430	359,546	293,583	207,069	143,858	119,398	104,284
DISTRICT INTER AID (CHAP 220)	0	0	0	0	0	0	0	0	0	0	0	0
DISTRICT INTRA AID (CHAP 220)	0	0	0	0	0	0	0	0	0	0	0	0
DISTRICT SPEC ADJ-CHAP 220	903,286	699,018	647,698	587,322	528,488	443,430	359,546	293,583	207,069	143,858	119,398	104,284
DISTRICT GENERAL AID TOTAL	1,187,763	1,009,574	858,138	729,417	620,005	527,004	447,953	403,158	342,684	291,282	247,589	210,451
% CHANGE IN GROSS GENERAL AID		-15.0%	-15.0%	-15.0%	-15.0%	-15.0%	-15.0%	-10.0%	-15.0%	-15.0%	-15.0%	-15.0%

Takeaway:

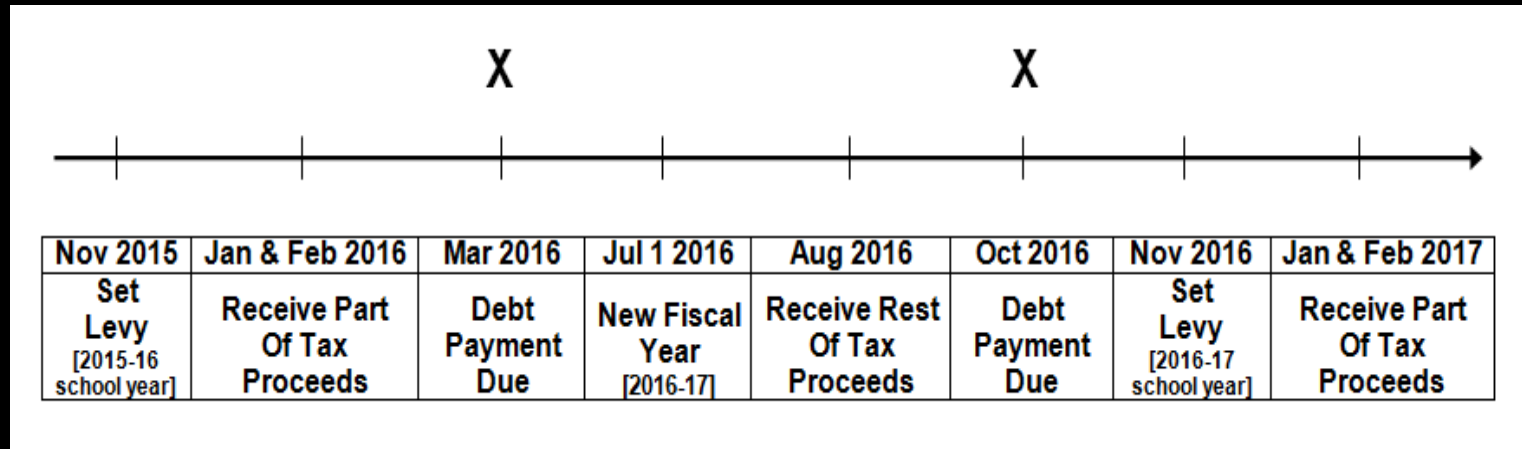
Knowing where you are in the formula (positively-aided or negatively-aided) and watching where you are as a % of the state average for the critical variables of value-per-member and shared cost-per-member can tell you why your aid changed the way it did.

OTHER ODDS AND ENDS

Referenda & Debt

- ✓ Remember to follow referendum guidelines on our website (<http://dpi.wi.gov/sfs/referendum.html>) and consult with district's bond counsel to insure compliance with all statutory requirements.
- ✓ Debt - Debt schedules must be updated with any new or refinancing information. The budgeted payment information in the Budget Report has to tie out to your debt schedules.

A Special Note About the Long Term Debt Levies



The **Fall 2015 levies** (Funds 38 & 39) should be enough to cover your debt payments due in the Spring of 2016 and Fall of 2016. (**calendar year**)

The **2015-16 Budget Report** should reflect the fiscal year transactions - total amount of the levy, but only the payments you will make in the Fall of 2015 and Spring of 2016. (**fiscal year**)

Questions?

Visit our web site:

<http://dpi.wi.gov/sfs/index.html>

- Or call:**
- ✓ Robert Soldner, Director, 266-6968
 - ✓ Debi Towns, Asst Director, 267-9209
 - ✓ Bruce Anderson, Consultant, 267-9707
 - ✓ Carey Bradley, Consultant, 267-3752
 - ✓ Dan Bush, Consultant (Spec Ed, State Tuition), 267-9212
 - ✓ Gene Fornecker, Auditor, 267-7882
 - ✓ Brian Kahl, Auditor, 266-3862
 - ✓ Karen Kucharz, Consultant, 266-3464
 - ✓ Derek Sliter, Auditor, 267-9218